

IN THE INCOME TAX APPELLATE TRIBUNAL

“SMC-C” BENCH : BANGALORE

BEFORE SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER

ITA No. 39/Bang/2018
Assessment Year :2012-13

Mr. Azeezulla, N. P. Factory Main Road, Nagavara Layout, Kaval Byrasandra, R. T. Nagar, Bengaluru – 560032. PAN: AHKPA0014F	Vs.	The Income Tax Officer, Ward – 6 (2) (2), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri V. Srinivasan, Advocate
Respondent by	:	Shri Balakrishnan N. Addl. CIT (DR)

Date of hearing	:	27.02.2018
Date of Pronouncement	:	27.02.2018

ORDER

Per Shri A.K. Garodia, Accountant Member

This appeal is filed by the assessee which is directed against the order of Id. CIT (A) - 7, Bengaluru dated 17.10.2017 for Assessment Years 2012-13.

2. The assessee has raised as many as 7 grounds but in course of hearing, it was submitted by the learned AR of the assessee that the matter should be restored back to CIT (A) for a fresh decision because adequate opportunity of hearing was not provided by CIT (A). In support of this contention, my attention was drawn to Para 2 of the impugned order of CIT (A) and it was pointed out that in this Para, it is noted by CIT (A) that on request of the learned AR of the assessee for granting time to file additional grounds, time was allowed and the case was fixed on 16.10.2017. He submitted that admittedly, no one could appeal before CIT (A) on this date and he passed the impugned order on 17.10.2017. He conceded that this is a lapse on the part of the assessee but in the interest of justice, some more opportunity should have been provided by the CIT (A). He submitted that in the interest of justice, the matter may be restored to CIT (A) so that the assessee can raise additional grounds before CIT (A).

Learned DR of the revenue supported the order of CIT (A) but he did not raise serious objection against the request of the AR of the assessee to restore back the matter to CIT (A).

3. I have considered the rival submissions and gone through the order of CIT (A). I feel that in the facts of the present case and in the interest of justice, the matter should be restored back to CIT (A) for fresh decision. Accordingly, I set aside the order of CIT (A) and restore the entire matter back to his file for a fresh decision after providing adequate opportunity to both sides. In view of this decision, no adjudication is called for on the merit and I do not make any comment on merit of the case.
4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(ARUN KUMAR GARODIA)
Accountant Member

Bangalore,
Dated, the 27th February, 2018.
/MS/

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Senior Private Secretary,
Income Tax Appellate Tribunal,
Bangalore.