

IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC-A" BENCH : BANGALORE

BEFORE SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER

ITA No.170/Bang/2019
Assessment Year : 2014-15

Shri Mahantesh Basavanneppa Batakhani, Mundengundi Building, Tagore Road, Gadag, Karnataka – 582 101. PAN: ALFPB5083L	vs.	The Income Tax Officer, Ward I, Gadag.
APPELLANT		RESPONDENT

Assessee by	:	Ms. R. Mrinalini, Advocate
Revenue by	:	Smt. Padma Meenakshi, Addl. CIT(DR)

Date of hearing	:	08.04.2019
Date of Pronouncement	:	16.04.2019

ORDER

Per Shri A.K. Garodia, Accountant Member

This appeal is filed by the assessee and the same is directed against the order of Id. CIT (A), Hubballi dated 07.12.2018 for Assessment Year 2014-15.

2. The grounds raised by the assessee are as under.

<i>Grounds of Appeal</i>	<i>Tax effect relating to each Ground of appeal (see note below)</i>
<i>1. The order passed by the learned Commissioner of IncomeTax (Appeals) is illegal, baseless and opposed to the facts of the case.</i>	
<i>2. The learned Commissioner of Income Tax (Appeals) has erred in confirming the addition of 9,25,095 towards Unexplained Cash Credits. The learned Celt (A) has not considered the</i>	<i>Rs. 3,10,470</i>

<i>Agricultural Income, past savings & current year income for arriving at additions made by the Income tax Officer.</i>	
<i>3. The assessee prays leave to add any more grounds of appeal before or at the time of hearing.</i>	
<i>Total tax effect (see note below) Rs. 3,10,470</i>	

3. At the very outset, it was submitted by Id. AR of assessee that as per Para 4.2 of the order of CIT (A), it is noted by him that assessee was given a final opportunity on 12.11.2018 to appear and submit statement explaining the sources of cash deposits etc. He submitted copy of this notice issued by CIT (A) on 22.10.2018 and he submitted that this notice was sent at wrong address. Further the address on this notice and in the order of CIT(A) are different. He also submitted that the address in the assessment order is also the same which is given by the CIT(A) in his order but the address in the notice dated 22.10.2018 is a different address. He submitted that because of this, the assessee could not avail the opportunity and therefore, the matter should be restored back to the file of CIT(A) for fresh decision after providing reasonable opportunity of being heard to assessee. The Id. DR of revenue supported the order of CIT(A).

4. I have considered the rival submissions. First of all, I reproduce the address at which the notice dated 22.10.2018 was sent by CIT(A). This address is as under.

***“Mr. Mahantesh Basavanneppa Batakhani,
Tigadikeri Oni, Post Mulgund, Gadag – 582 217.”***

5. Now, I reproduce the address contained in the assessment order and in the order of CIT (A). This address is as under.

**Assessment Order:
“Madegundi Building Tagore Road,
GADAG – 582 117.”**

**CIT(A) Order:
“Mudengudi Building, Tagore road,
Near Bhoomireddi Circle, Gadag – 1.”**

6. Hence, I find force in the submission of Id. AR of assessee that the notice was sent by CIT (A) on a wrong address and because of this, the assessee could not avail this opportunity. Under these facts and in the interest of natural justice, I set aside the order of CIT(A) and restore the matter back to his file for fresh decision after providing reasonable opportunity of being heard to both sides. In view of this decision, no adjudication on merit is called for at the present stage.
7. 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 16th April, 2019.
/MS/

Copy to:

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

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Bangalore.