

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

BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA Nos.1378 to 1381/Bang/2018

Assessment year : 2003-04 to 2006-07

The General Secretary, BGS Apollo Hospital, Unit of Sri Adhichunchanagiri Shikshana Trust, Kuvempunagar, Mysore. PAN - AAATS 3584 P.	Vs.	The Income-tax Officer, TDS Ward, Mysore.
APPELLANT		RESPONDENT

ITA Nos.1382/Bang/2018

Assessment year : 2012-13

Sri Adichunchanagiri Mahasamsthana Math, Adichunchangiri Kshetra, Bellur Hobli, Nagamangala Taluk, Mandya District – 571 811. PAN – AAATS 3585 N.	Vs.	The Assistant Commissioner of Income-tax, Circle-1(1), Mysore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Bharath L, C.A
Revenue by	:	Smt. Swapna Das, JCIT

Date of hearing	:	09.05.2019
Date of Pronouncement	:	.05.2019

ORDER

PER BENCH

All these appeals were heard together as the preliminary plea of the assessee herein is identical in nature. Accordingly, for the sake of convenience, these appeals are being disposed of by this common order.

2. The issue contested herein is related to the demand raised on these assessee u/s 201(1) and 201(1A) of the Act during the years under consideration.

3. At the outset, the Ld A.R submitted that the Ld CIT(A) has passed the orders ex-parte in all these cases on the reasoning that the assessee did not appear before him on the hearing date. He submitted that the assessee have received notice of hearing only after expiry the date of hearing fixed by Ld CIT(A). He submitted that the hearing of M/s BGS Apollo Hospital was fixed on 18-12-2017 by Ld CIT(A), but the assessee has received the notice of hearing only on 19-12-2017. Accordingly the assessee filed a letter before Ld CIT(A) seeking adjournment of hearing. However, the Ld CIT(A) chose to pass the impugned orders dismissing the appeals of the assessee cited above.

4. In respect of appeal filed by Shri Adichunchanagiri Mahasamsthana Math, the Ld A.R submitted that the Ld CIT(A) has passed ex-parte order dismissing the appeal refusing to condone

the delay of 15 days. The Ld A.R submitted that the assessee did not get opportunity to represent its case before him.

5. Accordingly the Ld A.R submitted that the assessees herein are ready to co-operate with the Ld CIT(A) in adjudicating the appeals filed before him and the non-appearance before him was for reasons beyond the control of assessees. Accordingly he prayed that these appeals may be restored to the file of Ld CIT(A).

6. We heard Ld D.R and perused the record. Having regard to the submissions made by Ld A.R, we are of the view that there was reasonable cause for the assessees for not appearing before Ld CIT(A). Accordingly, we are of the view that all the issues contested in these appeals need to be restored to the file of Ld CIT(A) for adjudicating them afresh after affording adequate opportunity of being heard to the assessee. Accordingly, we set aside the orders passed by Ld CIT(A) in all these appeals and restore all the issues to his file. After affording adequate opportunity of being heard, the Ld CIT(A) may dispose of the appeals in accordance with the law.

7. In the result, all the appeals of the assessee are treated as allowed for statistical purposes.

Order pronounced in the Open Court on **May, 2019.**

Sd/-
(Pavan Kumar Gadale)
Judicial Member

Bangalore,
Dated, May, 2019.
/ vms /

Sd/-
(B.R Baskaran)
Accountant Member

Copy to:

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

By order

Asst. Registrar, ITAT, Bangalore.