

IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI B.R. BASKARAN, ACCOUNTANT MEMBER

ITA No.1194/Bang/2018
Assessment year : 2013-14

G R Ravindra Prasad (HUF), Ranganatha Steel Traders, Hosaline Road, Hassan. PAN: AAQHR 2760Q	Vs.	The Deputy Commissioner of Income Tax, Circle 1, Hassan.
APPELLANT		RESPONDENT

Appellant by	:	Smt. Suman Lunkar, CA
Respondent by	:	Dr. Shankar Prasad, Addl.CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	10.06.2019
Date of Pronouncement	:	14.06.2019

ORDER

Per N.V. Vasudevan, Vice President

This appeal by the assessee is against the order dated 31.10.2017 of the CIT(Appeals), Mysore relating to assessment year 2013-14.

2. The assessee is a HUF. As against the addition made in an order of assessment dated 14.3.2016 passed by the AO u/s. 143(3) of the Income-Tax Act, 1961 [“the Act”] for the AY 2013-14, the assessee filed an appeal before the CIT(Appeals). The appeal before the CIT(A) was fixed on 21.9.2017 and notice of hearing was duly served on the assessee. Since none appeared on behalf of assessee, the appeal was decided *ex*

parte by the CIT(Appeals). The CIT(A) confirmed the order of AO finding no ground to interfere with the order of AO.

3. Aggrieved by the aforesaid order of CIT(A), the assessee has filed the present appeal before the Tribunal. The assessee in ground No.3 of this appeal has submitted that he was not afforded proper opportunity of being heard. The Id. counsel for the assessee submitted before us that the assessee is a resident of Hassan and could not contact AR at Mysore, who represented his case and that is the reason why there was no representation before the CIT(A). Taking into consideration the submission made at the Bar and taking into account the fact that the hearing before the CIT(Appeals) was the first and only hearing, we deem it appropriate to set aside the order of CIT(Appeals) and restore the issues raised before the CIT(Appeals) to the file of the CIT(Appeals) for fresh consideration on merits, after affording opportunity of being heard to the assessee.

4. In the result, the appeal by the assessee is accordingly allowed for statistical purposes.

Pronounced in the open court on this 14th day of June, 2019.

Sd/-

(B.R. BASKARAN)
Accountant Member

Sd/-

(N.V. VASUDEVAN)
VICE PRESIDENT

Bangalore,
Dated, the 14th June, 2019.

/ Desai Smurthy /

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.