

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

BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER

ITA No.152/Bang/2018
Assessment year : 2013-14

Syed Najum Hassan Saleh, Former Director of Imperium Constructions Pvt. Ltd., [Company struck off from registrar of companies and dissolved) No.18, Saleh Centre, Cunnigham Road, Bengaluru-560 052. PAN – AACCI 7288 M.	Vs.	The Income-tax Officer, Ward-3(1)(4), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri B.R Sudheendra, Advocate
Respondent by	:	Shri R.N Siddappaji, Addl. CIT

Date of hearing	:	02.07.2019
Date of Pronouncement	:	.07.2019

ORDER

Per B.R Baskaran, Accountant Member

This appeal has been filed by the above cited person in his capacity as Former Director on behalf of M/s Imperium Constructions Pvt. Ltd. It is directed against the order passed by Id CIT(A)-3, Bangalore in the hands of the above said company for asst. year 2013-14 ex-parte.

2. The ld counsel for the assessee submitted that the ld CIT(A) has passed the ex-parte order, since none appeared before him in response to the notice issued by him. The ld AR submitted that the assessee has since been struck off by the Registrar of Companies and hence there was no one to take care of the activities of the assessee company. Further, the ld CIT(A) has issued only one notice and has proceeded to pass the impugned order ex-parte. The ld AR further submitted that present appeal has been filed by Shri Syed Najmul Hassan Saleh in his capacity as former Director of the above said company, since the company no longer exists. The ld AR submitted that the Hon'ble Supreme Court in the case of CIT, Jaipur Vs. M/s Gopal Shri Scrips Pvt. Ltd. (Civil No.2922/2019 dated 12/3/2019) has held that the proceedings can be continued by the Income-tax Department in the case of companies whose name has been struck off, in accordance with Chapter XV of the Income-tax Act. Accordingly the Ld AR submitted that the director of the assessee company shall prosecute the appeal before Ld CIT(A) and accordingly prayed that the matter may be restored to the file of the ld CIT(A) for presenting its case before him.

3. We heard the ld DR and perused the record. Having regard to the submissions made by the ld AR, we deem it fit to restore all the issues to the file of the Ld CIT(A) for adjudicating them afresh after affording adequate opportunity of being heard to the assessee. Accordingly we set aside the order passed by ld CIT(A) and restore all the issues to his file.

4. In the result, the appeal filed by the assessee is treated as allowed for statistical purpose.

Order pronounced in the Open Court on **2nd July, 2019.**

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, 2nd July, 2019.

/vms /

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.

1. Date of Dictation
2. Date on which the typed draft is placed
before the dictating Member
3. Date on which the approved draft comes to Sr.P.S
.....
4. Date on which the fair order is placed
before the dictating Member
5. Date on which the fair order comes back to the Sr.
P.S.
6. Date of uploading the order on
website.....
7. If not uploaded, furnish the reason for doing so
.....
8. Date on which the file goes to the Bench Clerk
.....
Date on which order goes for Xerox &
endorsement.....
10. Date on which the file goes to the Head Clerk
.....
11. The date on which the file goes to the Assistant
Registrar for signature on the order
.....
12. The date on which the file goes to dispatch section for
dispatch of the Tribunal Order
13. Date of Despatch of Order.
.....