

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

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

ITA No.2157 & 2158/Bang/2018

Assessment years : 2008-09 & 2009-10

Naveen Mechanized Construction Co. Pvt. Ltd., No.14, 7 th Floor, Naveen Complex, M.G Road, Bengaluru-560 001. PAN :AAACN7334 J	Vs.	The Asst. Commissioner of Income-tax, Central Circle-2(3), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri H.S Kumar, Advocate
Respondnet by	:	Shri R.N Siddappaji, Addl. CIT

Date of hearing	:	03.07.2019
Date of Pronouncement	:	.07.2019

ORDER

Per Bench:-

The assessee has filed both the appeals challenging the ex-parte order dated 11/5/2018 passed by Id CIT(A)-11, Bengaluru and they relate to asst. years 2008-09 and 2009-10.

2. The Id counsel appearing for the assessee submitted that the assessee could not appear before Id CIT(A) on account of mis-communication. However, the Id CIT(A) has proceeded to dispose of the appeals ex-parte and dismissed the appeals. The Id counsel for the assessee submitted that the assessee may be provided with an opportunity

to present its case before the Id CIT(A). Accordingly he prayed that all the issues in both the appeals may be restored back to the file of the Id CIT(A).

3. We have heard the Id DR and perused the record. We noticed that the Id CIT(A) has passed the order ex-parte due to non appearance of the assessee before him. The assessee seeks an opportunity to present its case before Ld CIT(A). Hence, in the interest of natural justice, we are of the view that the assessee should be provided with an opportunity to present its case before the Id CIT(A). Accordingly we set aside the orders passed by Id CIT(A) in both the years under consideration and restore all the issues in both the appeals to his file for adjudicating them afresh after affording adequate opportunity of being heard to the assessee.

4. In the result, both the appeals of the assessee are treated as allowed for statistical purposes.

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

Sd/-
(Pavan Kumar Gadale)
Judicial Member

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, 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.