

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH, BENGALURU**

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT  
and  
SHRI JASON P BOAZ, ACCOUNTANT MEMBER**

ITA No.1756/Bang/2018  
(Assessment year: 2012-13)

Shri B.K.Prabhakar,  
PWD Contractor,  
River Street Road,  
Belur-573115  
PAN:ADQPP5195G

... Appellant

Vs.

Joint Commissioner of Income-tax,  
Hassan Range,  
Hassan.

... Respondent

Appellant by : Smt. Anitha, R, CA.  
Respondent by : Shri Vikas Suryavamshi, Addl.CIT(DR)

Date of hearing: 12/07/2019  
Date of pronouncement: 17/07/2019

**O R D E R**

**Per N.V. VASUDEVAN, VP:**

This is an appeal by the assessee against the order dated 23/4/2015 of the CIT(A), Mysore, relating to assessment year 2012-13.

2. The assessee is an individual carrying on business of execution of works contract for various Government Departments. For the assessment year 2012-13, the assessee filed return of income declaring total income of Rs.62,84,930/-. An order of assessment u/s 144 of the Income-tax Act,1961 ['the Act' for short] dated 10/3/2015 was passed whereby the total income of the assessee was determined by the AO at a sum of Rs.94,13,050/-.

3. Aggrieved by the additions made in the aforesaid order of assessment, the assessee preferred an appeal before the CIT(A). On the date when the appeal was fixed for hearing, none appeared on behalf of the assessee. The CIT(A), therefore, proceeded to decide the appeal *ex-parte* ultimately dismissing the appeal of the assessee finding no merit.

4. At the time of hearing, learned counsel for assessee filed before us an affidavit of the assessee explaining the delay in filing the appeal before the Tribunal which is 8 days delay. The reason for the delay was that his earlier Tax Consultant died and the difficulty in locating a new Tax Consultant. It was for the very same reason viz., death of the Tax Consultant, the proceedings before the CIT(A), assessee also remained *ex-parte*.

5. We have considered the reasons given in the affidavit filed by the assessee and are satisfied that there was sufficient cause for filing the appeal belatedly and also for non-appearance before the CIT(A). In the interests of justice, we set aside the order of the CIT(A) and remand various issues raised by the assessee in the grounds of appeal before the CIT(A) for fresh consideration by the CIT(A) on merits in accordance with law after affording the assessee an opportunity of being heard.

6. The appeal of the assessee is treated as allowed for statistical purposes.

*Order pronounced in the open court on 17<sup>th</sup> July, 2019.*

*Sd/-*  
**(JASON P BOAZ)**  
**ACCOUNTANT MEMBER**  
Place : Bengaluru  
Dated : 17/07/2019  
*srinivasulu, sps*

*Sd/-*  
**(N.V. VASUDEVAN)**  
**VICE PRESIDENT**

**Copy to :**

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

By order

Assistant Registrar  
Income-tax Appellate Tribunal  
Bangalore