

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES “ C ” BENCH: BANGALORE
**BEFORE SHRI A.K. GARODIA, ACCOUNTANT MEMBER
AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA. No.658/Bang/2019
(Assessment Year: 2015-16)

M/s. Malnad Organics Pvt. Ltd., No.325/1, 14 th Main, 5 th Cross, RMV Extension, Sadashivanagar, Bangalore-560 080 PAN: AAFCM 7541J	Vs.	Income Tax Officer, Ward 4(1)(3), Bangalore.
(Appellant)		(Respondent)

Assessee By: Shri Narendra Sharma, Advocate.
Revenue By: Dr. P. V. Pradeep Kumar, Addl. CIT (D.R)

Date of Hearing :	09.07.2019
Date of Pronouncement :	17.07.2019

ORDER

PER SHRI PAVAN KUMAR GADALE, JM :

The assessee has filed an appeal against the order of learned Commissioner of Income Tax (Appeals)-4, Bangalore passed under Section 143(3) and 250 of the Income Tax Act, 1961.

2. At the time of hearing, the learned Authorised Representative submitted that the learned CIT(Appeals) has erred in passing the exparte order and

the assessee's adjournment letter was rejected and no opportunity was provided and dismissed the assessee's appeal and prayed for one more opportunity of hearing before CIT (Appeals). Contra, the Id. DR supported the orders of CIT (Appeals) and further submitted that the assessee has failed to maintain books of accounts on agriculture income and prayed for dismissal of the assessee's appeal.

3. We heard the rival contentions and perused the material on record. The Id. AR submitted that the CIT(Appeals) has not provided an opportunity and the adjournment letter was rejected by the CIT(Appeals) on last date of hearing and the appeal was dismissed for non-prosecution. We on perusal of the CIT(Appeals) order, found the observations in para 6 of the order that number of hearing notices dt.12.12.2018, 23.12.2018, 25.01.2019 and 30.01.2019 were issued but none appeared nor adjournment letter was filed or any written submission before the CIT (Appeals). Therefore the CIT(Appeals) relied on the findings of the Assessing Officer and judicial decisions of Tribunal for non-prosecuting the appeal and dismissed the assessee's appeal. We are of the opinion that the assessee has raised the grounds of appeal that the adjournment letter was rejected. We considering the submissions of the learned A.R and nature of activity of the assessee, are inclined to provide one more opportunity to the assessee to represent the case before the CIT(Appeals) and the Revenue shall not be at a loss if an opportunity is provided. Accordingly, we restore the entire disputed issue to the

file of CIT(Appeals) to adjudicate afresh and pass speaking order and shall provide adequate opportunity of hearing to the assessee and assessee shall cooperate in submitting the information and allow the appeal of assessee for statistical purposes.

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

Order pronounced in the open court on 17th July, 2019.

Sd/-

(A.K. GARODIA)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 17.07.2019.

*Reddy GP

Copy to

1. The appellant
2. The Respondent
3. CIT (A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore