

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

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

ITA Nos.2058 to 2061/Bang/2018

Assessment year : 2006-07 to 2009-10

B.S Manjunath, No.08, 'Anriya Palatial', 1405, 6 th Corss, Lottegollahalli, RMV II Stage, Bangalore-560 094. PAN – ADVPM 5754F	Vs.	The Dy. Commissioner of Income-tax, Circle-1(3), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	Shri Pranav Krishna, Advocate
Respondent by	:	Shri R.N Siddappaji, Addl. CIT (DR)

Date of hearing	:	10.07.2019
Date of Pronouncement	:	10.07.2019

ORDER

Per B.R Baskaran, Accountant Member

All the appeals filed by the assessee are directed against the orders passed by Ld CIT(A)-11, Bangalore and they relate to the assessment years 2006-07 to 2009-10.

2. We heard the parties and perused the record. The revenue carried out search and seizure operations u/s 132 of the Act in the hands of M/s SPR Developers (P) Ltd. As part of search proceedings, the present assessee's residence was also subjected to search. On the basis of incriminating materials belonging to the

assessee found during the course of search, the assessments of the years under consideration were completed u/s 153C r.w.s. 143(3) of the Act. The assessee challenged the assessment orders passed for the years under consideration by filing appeals before Ld CIT(A). The first appellate authority afforded several opportunities to the assessee. In all the occasions, the assessee either sought time or did not respond. Hence the Ld CIT(A) came to the conclusion that the assessee is not interested in prosecuting the appeals. By observing that the AO has made additions by passing detailed speaking order, the Ld CIT(A) confirmed the assessment orders. Aggrieved, the assessee has filed these appeals.

3. In the grounds of appeals, the assessee has raised various legal grounds and also challenged the additions on merits. Before us, the Ld A.R sought time. On the contrary, the Ld D.R submitted that the assessee is not interested in prosecuting the appeals as evident from the orders passed by Ld CIT(A).

4. Before us, the assessee has not explained as to why he did not appear before Ld CIT(A). However, since the Ld CIT(A) has dismissed the appeal in limine without adjudicating various issues on merits, in the interest of natural justice, we are of the view that the assessee may be provided with one more opportunity to present his case before Ld CIT(A). However, since the assessee has not given any reasonable cause for not appearing before Ld CIT(A), we are of the view that the assessee should be imposed cost for being delinquent. Accordingly, we impose a cost of Rs.5,000/- (Rupees five thousand) per year, i.e., Rs.20,000/- in aggregate and direct

him to pay the same to the credit of the Income tax department as other fees within two months from the date of receipt of this order. Subject to the payment of above fees, we set aside the orders passed by Ld CIT(A) in all the years under consideration and restore all the issues to his file for adjudicating them afresh, after affording adequate opportunity of being heard.

5. In the result, all the appeals of the assessee are treated as allowed for statistical purposes.

Order pronounced in the Open Court on **10th July, 2019.**

Sd/-
(Beena Pillai)
Judicial Member
Bangalore,
Dated, 10th July, 2019.

Sd/-
(B.R Baskaran)
Accountant Member

/ 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
.....
Dictation note enclosed
8. Date on which the file goes to the Bench Clerk
.....
9. 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.
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