

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

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

ITA No.2159/Bang/2018
Assessment year : 2006-07

Murudeshwar Ceramics Ltd., No.14, 7 th Floor, Naveen Complex, M.G Road, Bengaluru-560 001. PAN – AABCM 2526 R	Vs.	The Asst. Commissioner of Income-tax Central Circle-2(3), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri S Sukumar, Advocate
Respondent by	:	Shri R.N Siddappaji, Addl. CIT

Date of hearing	:	09.07.2019
Date of Pronouncement	:	09.07.2019

ORDER

Per B.R Baskaran, Accountant Member

The appeal filed by the assessee is directed against the order dated 14/5/2018 passed by Id CITA()-1, Bengaluru and it relates to asst. year 2006-07.

2. The assessee is aggrieved by the decision of Id CIT(A) in confirming the addition made by the AO and also directing him to enhance the income.

3. We heard the parties and perused the record. We notice that the Id CIT(A) has passed order ex-parte, since the assessee did not properly respond before him. However, we notice that the assessee appears to have given some explanations before him. Under the set of facts, in the interest of natural justice, we are of the view that all the issues contested in this appeal may be restored to the file of CIT(A) for adjudicating them afresh. Accordingly we set aside the order passed by Id CIT(A) and restore all the issues to his file for adjudicating them afresh after affording adequate opportunity of being heard to the assessee.

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

Order pronounced in the Open Court on **9th July, 2019.**

**Sd/-
(Beena Pillai)
Judicial Member**

**Sd/-
(B.R Baskaran)
Accountant Member**

Bangalore,
Dated, 9th 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
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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
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11. The date on which the file goes to the Assistant
Registrar for signature on the order
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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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