

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.875/Bang/2018
(Assessment Year : 2013-14)

Shri Periyanna Prasanna Kumar, No.494, Agamya, 16 th Cross, 4 th Main, HSR Layout, 6 th Sector, Bangalore-560 102 PAN AHRPK 4602N	Vs.	Income Tax Officer, Ward 3(2)(1), Bangalore.
(Appellant)		(Respondent)

Assessee By:	Shri Ravi Shankar S.V. , Advocate.
Revenue By:	Shri M. Rajasekhar, Addl.CIT (D.R)

Date of Hearing :	03.07.2019
Date of Pronouncement :	19.07.2019

ORDER

PER SHRI PAVAN KUMAR GADALE, JM :

The assessee has filed an appeal against the exparte order of Commissioner of Income Tax (Appeals), Bangalore passed u/s 271(1)(c) and u/s 250 of the Income Tax Act, 1961.

2. At the time of hearing, the learned Authorised Representative submitted that the CIT (Appeals) has passed ex parte order and only two dates of hearing was granted to the assessee and prayed for an opportunity before the appellate authority to substantiate with evidence in the appeal. Contra, the learned Departmental Representative objected to the submissions of the assessee.

3. We heard the rival submissions and perused the material on record. Prima facie, the CIT (Appeals) has passed ex parte order in levying penalty under Section 271(1)(c) of the Act and has referred to the judicial decisions and not decided the appeal of assessee on merit. Further the contention of the learned Authorised Representative that only two dates of hearing was granted and also the assessee has good case on merits and prayed for an opportunity. We, on perusal of the CIT (Appeals) order found that the CIT (Appeals) dealt on the provisions of ex parte order and dismissed the appeal. Considering the fact and submissions of the learned Authorised Representative, we are inclined to provide one more opportunity to the assessee and revenue shall not be at a loss if such opportunity is provided. Accordingly, we

restore the matter to the file of CIT (Appeals) to adjudicate afresh by a speaking order and also the assessee should be provided adequate opportunity of hearing and co-operate in submitting the information for early disposal of the appeal. The appeal is allowed for statistical purposes.

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

Order pronounced in the open court on 19th July, 2019.

Sd/-

(A.K. GARODIA)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 19.07.2019.

*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