

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

BEFORE SHRI J SUDHAKAR REDDY, ACCOUNTANT MEMBER AND  
SMT. BEENA PILLAI, JUDICIAL MEMBER

ITA Nos.593 & 594/Bang/2019 & S.P Nos.143 & 144/Bang/2019 (In ITA Nos.593 & 594/Bang/2019)
Assessment years : 2008-09 & 2010-11

Smt. Dr. Lalith Kulkarni, 34/1, Yadavagiri Circle, Yadavagiri, Mysuru – 570 020.  PAN – ACHPK 6145 P	Vs.	The Asst. Commissioner of Income-tax Circle-1(1), Mysuru.
APPELLANT		RESPONDENT

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

Date of hearing	:	19.07.2019
Date of Pronouncement	:	19.07.2019

**ORDER**

*Per J Sudhakar Reddy, Accountant Member*

Both these appeals are filed by the assessee and are directed against an ex-parte order passed by the CIT(A), Mysuru dated 3/10/2018 and it relates to asst. years 2008-09 and 2010-11.

2. After hearing rival contentions, we find that the assessee was prevented from sufficient cause from appearing before the Id CIT(A), Mysore. The assessee is a widow and is cancer survivor aged 92 years and is suffering from severe Thrombosis. In form 35, the assessee has mentioned the address of its Chartered Accountants also. Notice has not been served in this case as the assessee was

not in the country. Hence, the principal of natural justice have been violated.

3. In view of the above discussion, we set aside both the appeals to the file of the Id CIT(A) for fresh adjudication in accordance with law after giving the assessee adequate opportunity of being heard.

4. In the result, both the appeals are allowed for statistical purposes.

5. Coming to the said stay petitions, they are dismissed infructuous as both the quantum appeals have been disposed of.

Order pronounced in the Open Court on **19<sup>th</sup> July, 2019.**

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

**Sd/-**  
**(J Sudhakar Reddy)**  
**Accountant Member**

Dated, 19th 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  
.....  
Dictation pad enclosed
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  
.....
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.  
.....