

IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI JASON P. BOAZ, ACCOUNTANT MEMBER

ITA No.87/Bang/2019
Assessment year : 2015-16

Ankur Health Care Private Ltd., No.55, Old # 422, 20 th Main, Ist Block, West of Chord Road, Rajaji Nagar, Bengaluru – 560 010. PAN: AAICA 2750Q	Vs.	The Deputy Commissioner of Income Tax, Circle 1(1)(1), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Ms. Lata Goyal, ACA
Respondent by	:	Shri Vikas Suryavamshi, Addl.CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	09.07.2019
Date of Pronouncement	:	19.07.2019

ORDER

Per N V Vasudevan, Vice President

This is an appeal by the Assessee against the order dated 16.11.2018 of CIT(Appeals)-1, Bengaluru, relating to assessment year 2015-16.

2. The Assessee is a company engaged in the business of running specialty hospital. For AY 2014-15, the Assessee filed return of income declaring loss of Rs.1,93,96,834/-. The AO passed an order of assessment u/s.143(3) of the Income Tax Act, 1961 (Act) dated 4.9.2017 determining the total income of the Assessee at a loss of Rs.1,49,26,679 after making

disallowance of expenditure towards M/s. Veradis Capital Advisors and disallowance of expenses u/s.14A of the Act.

3. Aggrieved by the aforesaid order of assessment, the Assessee filed appeal before CIT(A). The appeal before CIT(A) was fixed for hearing 31.10.2018 and at request of the Assessee the appeal was adjourned to 12.11.2018. On 12.11.2018 none appeared for the Assessee before CIT(A). The CIT(A) dismissed the appeal of the Assessee for non-prosecution.

4. Aggrieved by the order of CIT(A), the Assessee has preferred the present appeal before the Tribunal. The learned counsel for the Assessee Ms. Lata Goyal, CA brought to our notice an affidavit filed by Dr. S.S. Vasan, one of the Directors of the Assessee, in which it has been mentioned that the Authorized representative of the Assessee visited the office of CIT(A) on 12.11.2018 along with written submission but could not meet the CIT(A). Thereafter on 16.11.2018, the Authorized representative against visited the office of CIT(A) along with submission and was informed that the appeal has already been decided *ex-parte* and dismissed for non-prosecution. It has been mentioned in the affidavit that the reason for non-appearance was due to the reasons stated above. The learned counsel for the Assessee prayed for opportunity of being heard before CIT(A) by setting aside the impugned order and remanding the case to CIT(A) to decide the appeal of the Assessee on merits after affording opportunity of being heard to the Assessee.

5. The learned DR relied on the order of the CIT(A).

6. We have considered the contents of the Affidavit and are satisfied that the Assessee did not have proper opportunity of being heard before CIT(A). Since the impugned order is an order dismissing appeal for non-

prosecution, which is not permissible in view of the provisions of Sec.250(6) of the Act and since the Assessee did not have proper opportunity of being heard before CIT(A), we set aside the order of the CIT(A) and remand for fresh consideration, after affording Assessee opportunity of being heard. The appeal of the Assessee is treated as allowed for statistical purpose.

7. In the result, the appeal is treated as allowed for statistical purpose.

Pronounced in the open court on this 19th day of July, 2019.

Sd/-

(JASON P. BOAZ)
Accountant Member

Sd/-

(N.V. VASUDEVAN)
VICE PRESIDENT

Bangalore,
Dated, the 19th July, 2019.

/ Desai Smurthy /

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Assistant Registrar,
ITAT, Bangalore.