

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.1255/Bang/2016
(Assessment Year: 1996-97)

Shri Lakshmanappa M R, No.130/4, 80 Feet Road, KHB Colony, Basaveshwaranagar, Bengaluru-560 079 PAN ACHPL 0443P (Appellant)	Vs.	Income Tax Officer, Ward 9(1), Bangalore. (Respondent)
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Assessee By:	None.
Revenue By:	Shri M. Rajasekhar, Addl. CIT (D.R)

Date of Hearing :	17.07.2019
Date of Pronouncement :	25.07.2019

ORDER

PER SHRI PAVAN KUMAR GADALE, JM :

The assessee has filed an appeal against the order of learned Commissioner of Income Tax (Appeals)-3, Bangalore passed under Section 271(1)(c) and 250 of the Income Tax Act, 1961.

2. The main grievance of the assessee challenging the validity of initiating penalty proceedings. None appeared on behalf of the assessee and we heard the submissions of the learned Departmental Representative. We found from the penalty order that no details were provided nor Respondent to the show cause

notice and, in the appellate proceedings the assessee has submitted that sufficient opportunity and time was not provided to him and that penalty order is barred by limitation. We found from the record that the assessee has challenged the validity of penalty order but could not substantiate with any evidence or explanations before the authorities. Considering the facts that there was a survey operation under Section 133A of the Act and the validity of Re-assessment was confirmed by the Hon'ble jurisdictional High Court, we grant one more opportunity to the assessee to substantiate its case before the CIT(Appeals). Accordingly, we restore the entire disputed issue to the file of CIT(Appeals) for adjudication afresh and assessee should be provided adequate opportunity of hearing and shall co-operate in submitting the explanations and evidence for early disposal of the appeal and we allow the grounds of appeal of the assessee for statistical purposes.

3. In the result, the assessee's appeal is treated as allowed for statistical purposes.

Order pronounced in the open court on 25th July, 2019.

(A.K. GARODIA)
ACCOUNTANT MEMBER

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 25.07.2019.

*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