

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES : "B", BANGALORE**

**BEFORE SHRI B.R.BASKARAN, ACCOUNTANT MEMBER
AND**

SMT BEENA PILLAI, JUDICIAL MEMBER

**ITA No.2237(Bang)/2018
(Assessment Year : 2000-2001)**

M/s Shalini Resorts & Hotels Ltd.,
No.164, 1st Block, RMV 2nd Stage,
Bangalore-560 094
Pan No. AAJCS1190D

Appellant

Vs

The Income tax Officer,
Ward-6(1)(2),
Bangalore

Respondent

**Appellant by : Shri S.V.Ravishankar, Advocate
Revenue by : Shri R.N.Siddappaji, Addl. CIT**

Date of hearing : 24-07--2019

Date of pronouncement : 26-07-2019

ORDER

PER SMT BEENA PILLAI, JUDICIAL MEMBER

Present appeal has been filed by assessee against order dated 13/11/17 passed by Ld. CIT (A)-6, Bangalore.

2. At the outset Ld.AR submitted that, none appeared on behalf of assessee before Ld.CIT(A) as notices were not received by assessee intimating date of hearing. He submitted that assessee had shifted from its original address as mentioned in pan details and accordingly the same was not intimated to

Ld.AO. Under such circumstances assessee has not received any notice of earnings. Ld.AR requested for appeal to be set-aside to Ld.AO.

3. Ld.DR submitted that several notices were issued to assessee at the address of available on record as has been mentioned in the appellate order.

4. We have perused submissions advanced by both sides and light of records placed before us. Admittedly assessee has failed to comply with the requirement of intimating its current address to Ld.AO due to which the notices issued by Ld. CIT (A) could not be served upon assessee. It cannot be considered inadvertent error on behalf of assessee, since assessee is assessed to income tax regularly.

5. However at the same time justice must be rendered to assessee and therefore we are inclined to set aside this issue to Ld. CIT (A) to decide the appeal on merits after considering submissions advanced by assessee. We direct Ld.CIT (A) to issue notice of hearing to assessee subject to payment of cost of Rs.5000/- to Karnataka Chief Minister's Relief Fund. Assessee shall furnish receipt along with an affidavit in the office of Ld.CIT (A). Assessee is directed to update current address in PAN and intimate Ld.CIT(A)/AO regarding the same. Ld.CIT (A) shall give assessee an opportunity of being heard as per law. Assessee shall file all requisite details as required by Ld. CIT (A) in order to dispose of the appeal on merits.

Accordingly ground raised by assessee stands allowed for statistical purposes.

6. In the result appeal filed by assessee stands allowed for statistical purposes.

Order pronounced in the open court on 26-07-2019.

Sd/-

(B.R.BASKARAN)
ACCOUNTANT MEMBER

Dated: 26-07-2019

***am**

Copy of the Order forwarded to:

- 1.Appellant;
- 2.Respondent;
- 3.CIT;
- 4.CIT(A);
5. DR
6. ITO (TDS)
- 7.Guard File

Sd/-

(BEENA PILLAI)
JUDICIAL MEMBER

By Order

Asst. Registrar