

**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.571(Bang)/2019
(Assessment Year : 2015-16)**

M/s L J Victoria Properties Pvt.Ltd.,
No.150, 1st Floor, Embassy Point,
Infantry Road,
Bangalore-560 001
PAN No.AABCL5265A

Appellant

Vs

The Income tax Officer,
Ward-4(1)(1),
Bangalore

Respondent

**Appellant by : Sri Pranit N Shah, CA
Revenue by : Shri R.N.Siddappaji, Addl.CIT**

Date of hearing : 23-07-2019

Date of pronouncement : 23-07-2019

ORDER

PER SMT BEENA PILLAI, JUDICIAL MEMBER

Present appeal has been filed by assessee against order dated 30/01/19 passed by Ld.CIT(A)-4, Bangalore for assessment year 2015-16.

2. At the outset, Ld.DR submitted that none appeared before Ld.CIT(A), and is an ex parte order. He also submitted that

sufficient opportunity was granted to assessee to represent its case. However, assessee chose not to appear before Ld.CIT (A).

Before us, assessee has not given any bona fides reason for not appearing before Ld.CIT (A).

3. It is observed that Ld.CIT (A) has dismissed the appeal by following decision of this *Tribunal* in case of *CIT vs Multiplan India Ltd* reported in 38 ITD 320.

3.1 In our considered opinion Ld.CIT(A) ought to have decided the issue on merits. However, we also note that assessee was not inclined to pursue appeal before Ld.CIT(A). As we set aside this issue back to Ld.CIT (A) we levy cost of Rs.5000/- on assessee for non-appearance before Ld.CIT (A) despite several notices being issued. Assessee is directed to deposit the said sum with Karnataka Chief Minister's Relief Fund. Upon furnishing receipt of cost having being paid by assessee, Ld.CIT (A) shall issue notice of hearing which shall be complied by assessee failing which Ld.CIT (A) has to pass detailed order on merits on the basis of records available with him. Assessee is directed to comply with requisite details as called for by Ld.CIT (A).

Accordingly, ground raised by assessee stands allowed for statistical purposes.

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

Order pronounced in the open court on 23-07-2019

Sd/-

(B.R.BASKARAN)
ACCOUNTANT MEMBER

Dated: 23-07-2019

***am**

Sd/-

(BEENA PILLAI)
JUDICIAL MEMBER

Copy of the Order forwarded to:

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

By Order

Asst. Registrar

1. Date of Dictation
2. Date on which the typed draft is placed
3. before the dictating Member
4. Date on which the approved draft comes to Sr.P.!
5. Date on which the fair order is placed
6. before the dictating Member
7. Date on which the fair order comes back to the Sr.PS
8. Date of uploading the order on website.....
9. If not uploaded, furnish the reason for doing so
- 10.Date on which the file goes to the Bench Clerk
- 11.Date on which order goes for Xerox & endorsement.....
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- 13.The date on which the file goes to the Assistant Registrar for signature on the order
- 14.The date on which the file goes to dispatch section for dispatch of the Tribunal Order
- 15.Date of Despatch of Order. ..