

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

BEFORE SHRI N.V VASUDEVAN, VICE PRESIDNET AND
SHRI B.R BASKARAN, ACCOUNTANT MEMBER

ITA No.1924/Bang/2018
Assessment year : 2007-08

Shri Shivamurthy, No.108, Belavadi Village, Yelwal Hobli, Mysore-570 018.	Vs.	The Asst. Commissioner of Income-tax, Circle-1(1), Mysore.
APPELLANT		RESPONDENT

Appellant by	:	Smt. Sheetal Borkar, Advocate
Respondent by	:	Dr. P.V Pradeep Kumar, Addl. CIT

Date of hearing	:	06.09.2019
Date of Pronouncement	:	20.09.2019

ORDER

Per B.R Baskaran, Accountant Member

The assessee has filed this appeal challenging the order dated 28/2/2018 passed by Id CIT(A), Mysuru and it realest to asst. year 2007-08.

2. The assessee has raised certain legal issues regarding validity of reopening of asst. and validity of asst. order passed and also raised many issues on merits. The assessee has filed an application seeking early hearing of the appeal.

3. At the time of hearing, it was noticed that the 1d CIT(A) was constrained to pass the order ex-parte since the assessee did not appear before him. Accordingly with the concurrence of both the parties the appeal itself was taken up for hearing. Since the 1d CIT(A) has passed the order ex-parte, in the interest of natural justice, we are of the view that the assessee should be provided with one more opportunity to present his case before 1d CIT(A). Since valid reason was not given for appearing before 1d CIT(A), we impose a cost of Rs.1000/- upon the assessee which shall be paid to the credit of Income-tax Department within one month from the date of receipt of this order by the assessee. Subject to the payment of above cost, all the issues contested before us are restored to the file of 1d CIT(A) for adjudicating them afresh after affording adequate opportunity of being heard to the assessee. We also direct the assessee to cooperate with the 1d CIT(A) for expeditious disposal of the appeal.

4. In the result, appeal of the assessee is treated as allowed for statistical purpose.

Order pronounced in the Open Court on **20th September, 2019.**

Sd/-
(N.V Vasudevan)
Vice President

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, 20th September, 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
.....
8. Date on which the file goes to the Bench Clerk
.....
9. 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.
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