

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

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

SMT BEENA PILLAI, JUDICIAL MEMBER

**ITA No.3056(Bang)/2018
(Assessment Year : 2013-14)**

Shri Balachandra S Hulkoti,
Hubli Roa
Hulkoti Village, Gadag
PAN No.AAJHB6296G

Appellant

The Income tax Officer
Ward-1,
Gadag

Respondent

**Appellant by : Smt. Mrinalini, R. Advocate
Revenue by : Smt. R.Premi, JCIT**

**Date of hearing : 26-09-2019
Date of pronouncement : 26-09-2019**

ORDER

PER SMT BEENA PILLAI, JUDICIAL MEMBER

Present appeal has been filed by assessee against order dated 28/09/2018 passed by Ld.CIT(A)-1, Hubballi for assessment year 2013-14.

2. It has been submitted that assessee neither appeared nor filed any details/submissions before Ld.CIT(A) despite notices being issued.

3. Ld. CIT (A) therefore decided the issue based upon observations of Ld.AO.

4. Assessee is now submitting before us that an opportunity may be granted to represent its case before Ld.CIT(A).

4.1 Ld.DR objected to the same and submitted that despite sufficient opportunity, assessee has failed to appear before Ld.CIT (A) to defend the additions made by Ld.AO. It has been submitted that assessee do not deserves an opportunity of being heard for the second time under such circumstances.

5. We have perused submissions advanced by both sides in the light of the records placed before us.

5.1 Ld.AR admitted to the fact that assessee failed to appear before Ld.CIT(A) to represent its case. However, the right of being heard cannot be denied to assessee. We are therefore of considered opinion to set aside the issue back to Ld.CIT(A) subject to cost of Rs.5000/-payable by assessee within 15 days of receipt of this order. Assessee is directed to pay the cost to Karnataka Chief Minister's Relief Fund. Upon filing the proof of cost having deposited in along with affidavit, the Ld.CIT(A) is directed to issue notice of hearing to assessee. Assessee shall then file all requisite details in support of its claim which shall be verified by Ld.CIT(A) in accordance with law and decide the issue contested herein afresh

on merits by passing the speaking order. With the aforesaid direction, we set aside appeal back to Ld.CIT(A).

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 26-09-2019.

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Dated: 26-09-2019

***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