

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH 'SMC-B', BANGALORE**

BEFORE SHRI A.K. GARODIA, ACCOUNTANT MEMBER

**ITA No. 632 (Bang) 2019
(Assessment year : 2013 – 14)**

M/s. Sunrise Build Structure Pvt. Ltd.,
#136, D – 19, Saowan Apartment,
Opp. Dasaprakash Paradise Hotel,
Yadavagiri, Mysuru – 570020.
PAN. AASCS4436M

Appellant

Vs

ITO Ward – 1 (1),
Mysuru.

Respondent

**Assessee by: Shri Narendra Sharma, Advocate
Revenue by : Shri Ganesh R. Ghale, Standing Counsel
Date of hearing : 23-09-2019
Date of pronouncement : 27-09-2019**

ORDER

PER A. K. GARODIA, A.M.:

This appeal is filed by the assessee and it is directed against the ex parte order of CIT (A) – Mysuru dated 30.11.2017 for A. Y. 2013 – 14.

2. At the very outset, it was submitted by the learned AR of the assessee that only two dates of hearing were fixed by CIT (A) on 28.11.2017 & 30.11.2017 as noted by CIT (A) in his order. He submitted that notices of hearing were not received by the assessee and therefore, none could appear before CIT (A). He also submitted that there was change in address of the assessee but inadvertently, new address was not communicated to the assessee. He pointed out that address in the order of CIT (A) is old address and in Form No. 36 filed before the tribunal is new address. He submitted that although there is a mistake of the assessee in not communicating the new address to CIT (A) but in the interest of justice, one more opportunity be provided to the assessee and the matter may be restored to COIT 9A) for fresh decision after adequate opportunity. Learned DR of the revenue supported the order of CIT (A).

3. I have considered the rival submissions. I find that although two dates were fixed by CIT (A) but as per the assessee, notices of hearing were not served on the assessee because of the mistake of the assessee in not communication the new address to CIT (A). Still, I feel that in the interest of justice, one more opportunity be provided to the assessee because it will cause

no prejudice to the revenue. Hence, I set aside the ex parte order of CIT (A) and restore back the matter to his file for a fresh decision after providing reasonable opportunity of being heard to both sides. In view of this decision, no adjudication on merit is called for at the present stage and I do not make any comment on merit.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(A.K. GARODIA)
ACCOUNTANT MEMBER

Bangalore

D a t e d : 27.09.2019

/MS/

Copy to :

- 1 Appellant
- 2 Respondent
- 3 CIT(A), Bangalore
- 4 CIT
- 5 DR, ITAT, Bangalore.
- 6 Guard file

By order,

AR, ITAT, Bangalore