

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

**BEFORE SHRI A.K. GARODIA, ACCOUNTANT MEMBER**

**ITA No. 1441 (Bang) 2019  
(Assessment year : 2014 – 15)**

M/s. Camson Bio Technologies Ltd.,  
Survey No. 132, Nelamangla Road,  
Madagondanahalli, Doddaballapura,  
Bangalore - 561203.  
**PAN. AAACC5909K**

Appellant

Vs

ACIT, Circle – 2 (1) (1),  
Bangalore.

Respondent

**Assessee by: Shri Nitish Ranjan, C. A.**

**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) – 2, Bengaluru dated 30.04.2019 for A. Y. 2014 – 15.

2. At the very outset, it was submitted by the learned AR of the assessee that only one date of hearing was fixed by CIT (A) on 30.04.2019 as noted by CIT (A) in Para 3 of his order. He submitted that notice dated 23.04.2019 was issued by CIT (A) for the hearing fixed by him on 30.04.2019 but this notice was received by the assessee on 03.05.2019 but the impugned order was passed by CIT (A) on 30.04.2019 itself. He submitted that under these facts, the ex parte order passed by CIT (A) should be set aside and the matter should be restored back to his file for a fresh decision after providing adequate opportunity of being heard to the assessee. Learned DR of the revenue supported the order of CIT (A).

3. I have considered the rival submissions. I find that learned CIT (A) has not provided adequate opportunity of being heard. Hence, I set aside his ex parte order 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