

**IN THE INCOME TAX APPELLATE TRIBUNAL
SMC, "A" BENCH : BANGALORE**

BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER

ITA No.538/Bang/2019
Assessment year : 2015-16

Sri Uday Ramakrishna Shetty, #173, Damanbail, Chipgi, Hubli Road, Sirsi-581 402. PAN – DUVPS 8973 N	Vs.	The Income-tax Officer, Ward-1, Sirsi.
APPELLANT		RESPONDENT

Appellant by	:	Shri Jeevan Kishan, Advocate
Respondent by	:	Shri Ganesh R Ghale, Advocate Standing Counsel to Dept.

Date of hearing	:	05.11.2019
Date of Pronouncement	:	05.11.2019

ORDER

Per B.R Baskaran, Accountant Member

The assessee has filed this appeal challenging the order dated 7/12/2018 passed by CIT(A), Hubaali and it relates to the asst. year 2015-16.

2. I heard the parties and perused the record. We noticed that the AO was constrained to pass order ex-parte to best of his judgment u/s 144 of the Act, since the assessee did not cooperate with him for finalizing the asst. order . Before 1d CIT(A) also the assessee did not appear and hence the first appellate authority has dismissed the appeal filed by the assessee. Before us the 1d AR

prayed that the assessee may be provided with an opportunity to present his case with evidences. On the contrary the ld DR opposed the plea put forth by ld AR.

3. Having heard the rival submissions, in the interest of natural justice, I am of the view that the assessee may be provided with an opportunity to present its case. Since the assessee has not cooperated before the AO as well as CIT(A,) I am imposing cost of Rs.5,000/- (Rupees Five thousand) upon the assessee, which shall be paid within one month from the date of receipt of order of the Tribunal to the credit of Income tax department as "other fees". Subject to the payment of above cost, I set aside the order passed by ld CIT(A) and restore all the issues to the file of the AO for examining them afresh. The assessee is also directed to fully cooperate with the AO for expeditious completion of the assessment.

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

Order pronounced in the open court on **5th November, 2019.**

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, the 5th November, 2019.

/Vms/

Copy to:

1. Appellant (s) / Cross Objector(s)
2. Respondent(s)
3. CIT
4. CIT(A)
5. 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. Dictation note enclosed
10. Date on which order goes for Xerox & endorsement.....
11. Date on which the file goes to the Head Clerk
12. The date on which the file goes to the Assistant Registrar for signature on the order
13. The date on which the file goes to dispatch section for dispatch of the Tribunal Order
14. Date of Despatch of Order.
14. Dictation note enclosed