

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

BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER

ITA Nos.212 & 213/Bang/2019

Assessment year : 2009-10 & 2010-11

Shri Kumar Reddalaplle Venkatesh, 57, Shaktinilayam, Church Road, MV Extension, Hoskote, Bengaluru-562 114. PAN – ADNPV 4009 N	Vs.	The Income-tax Officer, Ward-13(4), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	V Srinivasan, Advocate
Respondent by	:	Shri Ganesh R Ghale, Advocate Standing Counsel to Dept.

Date of hearing	:	06.11.2019
Date of Pronouncement	:	06.11.2019

ORDER

Per B.R Baskaran, Accountant Member

Both the appeals filed by the assessee are directed against the orders passed by Id CIT(A)-V, Bengaluru and they relate to the asst. years 2009-10 and 2010-11.

2. We noticed from the orders passed by Id CIT(A), that the first appellate authority was constrained to pass order ex-parte against the assessee, since none appeared before him. The Id AR submitted that the assessee could not appear before the Id CIT(A) for reasons beyond his control and accordingly prayed that the assessee may be

provided with one more opportunity to present his case before ld CIT(A).

3. On the contrary the ld DR submitted that the assessee did not appear even before AO .and hence the AO was constrained to pass order ex-parte for asst. year 2009-10. He submitted that the assessee did not furnish details called for by the AO in AY 2010-11 also. Accordingly he submitted that the assessee is non-cooperative in nature and accordingly prayed that the order passed by ld CIT(A) should be upheld.

4. I heard the rival contentions and perused the record. I noticed that the AO has passed to the best of his judgment u/s 144 of the Act in asst. year 2009-10. However the AO passed the order u/s 143(3) for asst. year 2010-11, since the assessee was represented by a C.A. As pointed out by Ld D.R, the assessee has not furnished the details before AO in AY 2010-11. As noticed earlier, the assessee has not appeared before the ld CIT(A) in both the years. These facts show that the assessee was not cooperating with the tax authorities. However, the ld AR has submitted that the assessee would be cooperating with the ld CIT(A) for expeditious disposal of the appeals. Accordingly, in the interest of natural justice, I am of the view that the assessee may be provided with one more opportunity to present his case before ld CIT(A). Considering the conduct of the assessee, I am of the view that the assessee should be imposed cost. Accordingly I impose a cost of Rs.2000/- (Rupees Two thousand) for each of the years under consideration, which shall be paid to the credit of the Income-tax Department as

'other fees' within one month from the date of receipt of this order of the Tribunal. Subject to the payment of above said cost, I set aside the orders passed by Id CIT(A) in both the years under consideration and restore them to his file for disposing the appeals on merits. I also direct the assessee to fully cooperate with the Id CIT(A) for expeditious disposal of the appeals.

5. In the result, both the appeal of the assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on **6th November, 2019.**

**Sd/-
(B.R Baskaran)
Accountant Member**

Bangalore,
Dated, the 6th 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
- Dictation note enclosed
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.
14. Dictation note enclosed