

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

BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER

ITA No.1259/Bang/2019
Assessment year : 2015-16

M/s Beaver Automotive Pvt. Ltd., <u>New Address:</u> No.8-B, Bommasandra Indl. Area, Jigani Link Road, Anekal Tq. Bengaluru-560 099. PAN – AAACB 6082 G	Vs.	The Income-tax Officer, Ward-1, Bengaluru.
APPELLANT		RESPONDENT

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

Date of hearing	:	07.11.2019
Date of Pronouncement	:	08.11.2019

ORDER

Per B.R Baskaran, Accountant Member

The appeal filed by the assessee is directed against the order dated 11/12/2018 passed by Id CIT(A)-1, Bengaluru and it relates to 2015-16.

2. I heard the parties and perused the record. I noticed that the Id CIT(A) was constrained to pass order ex-parte dismissing the appeal of the assessee, since no one appeared before him. The Id AR has submitted that the assessee has since changed his address and the notice issued by Id CIT(A) has been served to the old address. He submitted that the present address of the assessee is

No.8-B, Bommasandra Indl. Area, Jigani Link Road, Anekal Tq., Bengaluru-560 099. He submitted that, since the assessee did not receive the notices, it could not appear before Id CIT(A). Accordingly he submitted that assessee may be provided with one more opportunity to present his case before Id CIT(A).

3. I heard the Id DR and perused the record. Having regard to the submissions made by Id AR, I am of the view that, in the interest of natural justice, the assessee should be provided with one more opportunity to present his case. Accordingly I set aside the order passed by Id CIT(A) and restore all the issues to his file for adjudicating them on merits.

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

Order pronounced in the open court on **8th November, 2019.**

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, the 8th 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