

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES “ C ” BENCH: BANGALORE

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.842/Bang/2019
(Assessment Year: 2012-13)

Shri Sharad Venkatrao Marathe,
Prop. Nityanand Traders,
Hegade Compound, Vidyanagar,
Sirsi-581 402.
PAN BEBPM 1558K

....Appellant

Vs.

Commissioner of Income Tax (Appeals),
Navanagar, Hubballi-580 028

.....Respondent.

Assessee By:	Smt. Geetha Kalburgi, Advocate.
Revenue By:	Smt. R. Premi, JCIT (D.R)

Date of Hearing :	18.11.2019
Date of Pronouncement :	18.11.2019

ORDER

PER SHRI B.R. BASKARAN, AM :

The appeal filed by the assessee is directed against the order dated 08-03-2018 passed by Ld CIT(A), Hubballi and it relates to the assessment year 2012-13. The assessee is aggrieved by the decision of Ld CIT(A) in confirming the addition of Rs.1.25 crores made by the AO.

2. The appeal filed by the assessee is barred by limitation by 336 days. The assessee has moved a petition requesting the bench to condone the delay. The

assessee has cited various reasons for not filing the appeal in time before the Tribunal. We heard the parties on this preliminary issue. Having regard to the submissions made in the petition, we are of the view that there was reasonable cause for the assessee in not filing appeal in time before the Tribunal. Accordingly, we condone the delay and admit the appeal for hearing.

3. The assessee is a trader in Arecanut carrying on business under the name M/s Nityanand Traders. The revenue carried out survey operations u/s 133A of the Act in the hands of the assessee on 28-03-2012. During the course of Survey, the assessee agreed to offer additional income of Rs.1,24,82,196/- in AY 2012-13. However, he filed return of income declaring a total income of Rs.10,32,493/-. The AO completed the assessment by adding the income of Rs.1,24,82,196/- admitted by the assessee in survey proceedings. The Ld CIT(A) confirmed the same, since the assessee did not appear before him despite giving several opportunities.

4. The Ld A.R submitted that the assessee was facing medical problems and further the revenue has also launched prosecution proceedings for non-payment of self assessment tax. Further, the assessee was not properly guided by his employees in this matter, since the assessee was not having knowledge about income tax matters. Hence the assessee could not file the appeal in time. Accordingly she submitted that the assessee may be given one more opportunity to present his case before Ld CIT(A).

5. We heard Ld D.R and perused the record. Having regard to the submissions made by Ld A.R and also in view of the fact that the Ld CIT(A) has not adjudicated the issues on merits, we are of the view that the assessee, in the interest of natural justice, may be provided with one more opportunity to present his case before Ld CIT(A). Accordingly, we set aside the order passed by Ld CIT(A) and restore all the issues to his file for adjudicating them afresh

on merits. We also direct the assessee to fully co-operate with Ld CIT(A) for expeditious disposal of the appeal.

6. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Pronounced on 18.11.2019.

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

Dated: 18.11.2019.

*Reddy GP

Copy to

1. The appellant
2. The Respondent
3. CIT (A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore