

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

**BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER**

ITA No.1722/Bang/2019
Assessment year : 2012-13

M/s Kalia S C Bank Ltd., Kalia, Gerukatte, Belthangady Taluk, D.K – 574 293.  PAN – AAALK 0118 M	Vs.	The Income-tax Officer, Ward-1, Puttur.
APPELLANT		RESPONDENT

Appellant by	:	Shri Danesh H Gardin, Advocate
Respondent by	:	Shri Ganesh R Ghale, Advocate Standing Counsel to Dept.

Date of hearing	:	07.11.2019
Date of Pronouncement	:	.11.2019

**ORDER**

*Per B.R Baskaran, Accountant Member*

The assessee has filed this appeal challenging the order dated 4/7/2018 passed by Id CIT(A)-10, Bengaluru and it relates to asst. year 2012-13.

2. The assessee is aggrieved by the decision of Id CIT(A) in confirming the order of AO in rejecting the claim made by the assessee u/s 80P of the Act.

3. I heard the parties and perused the record. I noticed that the AO was constrained to pass order to the best of his judgment u/s

144 of the Act, since the assessee did not furnish any detail that were called for by the AO. Accordingly the AO rejected the claim made by the assessee u/s 80P of the Act. Before the Id CIT(A) also the assessee did not appear and hence the Id CIT(A) confirmed the order passed by the AO.

4. The Id AR submitted that the assessee could not appear before the tax authorities for reasons beyond control of the assessee. However, I find that the above said explanation is vague and not supported by any material. However, at the same time in the interest of natural justice, I am of the view that the assessee should be provided with one more opportunity to present its case before the tax authorities. Since the assessee was delinquent, I impose a cost of Rs.2000/- (Rupees Two thousand) upon the assessee, which shall be paid to the credit of Income-tax Department as 'other fees' within 30 days from the date of receipt of the order of the Tribunal by the assessee. Subject to the payment of above cost, I set aside the order passed by Id CIT(A) and restore all the issue to the file of Id CIT(A) for examining it afresh. I also direct the assessee to fully cooperate with the Id CIT(A) for expeditious disposal of the appeal.

5. In the result, the appeals of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on **25<sup>th</sup> November, 2019.**

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

Bangalore,  
Dated, the 25<sup>th</sup> 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  
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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  
.....