

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

**BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.1445/Bang/2019
Assessment year : 2011-12

Shri Mayanamada Monnappaa Ganesh, #171 SE, 6 th Cross, 21 st Main Nisarga Layout, Bannerghatta Post, Bengaluru-560 083. PAN – AKRPG 9343 H	Vs.	The Income-tax Officer, Ward-4(3)(3), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri S.V Ravishankar, Advocate
Respondent by	:	Shri C.H Sundar Rao, CIT

Date of hearing	:	19.11.2019
Date of Pronouncement	:	27.11.2019

ORDER

Per B.R Baskaran, Accountant Member

The assessee has filed this appeal challenging the order dated 4/4/2019 passed by Id CIT(A)-4, Bengaluru and it relates to asst. year 2011-12.

2. The assessee is aggrieved by the decision of Id CIT(A) in dismissing the appeal of the assessee confirming the various additions made by the AO.

3. The Id AR submitted that the Id CIT(A) has posted the appeal for hearing on various dates and the assessee sought adjournments

either by appearing in person or by filing letters. Finally the case was posted for hearing on 4/4/2019 and the ld CIT(A) passed the order on the very same day by observing that non appeared before him on that day. The ld AR submitted that the assessee has been pursuing the matter before ld CIT(A) and hence the first appellate authority was not justified in dismissing the appeal ex-parte without hearing the assessee.

4. On the contrary the ld DR submitted that the assessee did not appear before ld CIT(A) on 4/4/2019 and hence the ld CIT(A) was constrained to pass order ex-parte.

5. We heard the rival contentions and perused the record. Though the assessee has stated that he has appeared/filed adjournment petition on various dates, no specific explanation was given as to why the assessee did not appear on 4/4/2019. At the same time, in the interest of natural justice, we are of the view that the assessee should be provided with one more opportunity to present its case before ld CIT(A). Since the assessee has not given proper explanations for not appearing before ld CIT(A) on 4/4/2019, we impose a cost of Rs.5000/- (Rupees Five Thousand) upon the assessee, which shall be paid to the credit of Income-tax Department as 'other fees' within one month from the date of receipt of this order by the assessee. Subject to the payment of above cost, we set aside the order passed by ld CIT(A) and restore all the issue to the file of ld CIT(A) for examining it afresh. We also direct the assessee to fully cooperate with the 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.

Order pronounced in the Open Court on **27th November, 2019.**

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, 27th November, 2019.

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The 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