

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

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

ITA No.1517/Bang/2018
Assessment year : 2013-14

Shri Sunil Biradar Patil, Takkalaki Village, Basavanabagewadi Taluka, Vijayapura District, PAN – AJMPP 1451 H	Vs.	Income-tax Officer, Ward-6(3)(1), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri Sreehari Kutsa, Advocate
Respondent by	:	Shri Sunil Kumar Agarwal, Addl. 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 22/11/2017 passed by Id CIT(A)-6, Bengaluru and it relates to asst. year 2013-14.

2. The assessee is aggrieved by the decision of Id CIT(A) in confirming the addition relating to cash deposits made into the bank account of the assessee.

3. The Id AR submitted that the Id CITA() has passed ex-parte order on the reasoning that the assessee did not appear before him.

The ld AR submitted that the assessee has since shifted his residence to Takkalaki Village, Basavanabagewadi Taluka, Vijayapura District. However the notices have been sent by ld CIT(A) to the old address and hence the assessee could not appear before ld CIT(A). Accordingly the ld AR submitted that there was reasonable cause for not appearing before the ld CIT(A) and accordingly prayed that the order passed by ld CIT(A) be set aside.

4. We heard the ld DR and perused the record. On perusal of Form No.35 filed by the assessee before Ld CIT(A), we notice that the assessee has given address of Mr. Suresh Muthukirshnan, C.A, as the address to which the notices may be sent by ld CIT(A). Accordingly, in all probabilities, the notices would have been set by the office of Ld CIT(A) to the address of the Chartered Accountant mentioned above. Hence the explanation of the assessee that there was change in his address is not relevant/appropriate in the instant case. Accordingly we are of the view that the assessee has not offered proper explanations for not appearing before ld CIT(A). 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 there was no proper explanation for not appearing before Ld CIT(A), we impose a cost of Rs.5000/- (Rupees Five Thousand) upon the assessee, which shall 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, 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 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 **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.