

IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, BENGALURU

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

ITA No.1323/Bang/2019
(Assessment year: 2014-15)

M/s.Technovate India Innovations,
L-176, 5th Main Sector 6, HSR Layout,
Bengaluru-560 102. ... Appellant
PAN:AADCT 5906 D

Vs.

Deputy Commissioner of Income-tax,
Circle 7(1)(1),
Bengaluru. ... Respondent

Appellant by : None
Respondent by : Smt. R.Premi, JCIT(DR)

Date of hearing: 18/11/2019
Date of pronouncement: 27/11/2019

ORDER

PerPAVAN KUMAR GADALE, JM :

The assessee has filed appeal against the order of the ICIT(A)-7, Bengaluru, passed u/s 271(1)(c) and 250 of the Income-tax Act,1961 ['the Act' for short].

2. At the time of hearing, none appeared on behalf of the assessee nor any adjournment petition was filed. Further on examination of the CIT(A)'s order, we found none appeared in the appellate proceedings also. Therefore, considering the grounds of appeal and the submissions before lower

authorities, the CIT(A) has passed the order confirming penalty.

3. Learned DR supported the order of the CIT(A) and submitted that the assessee has challenged the levy of penalty u/s 271(1)(c) of the Act before the CIT(A) and due to non-appearance by the assessee, the CIT(A) has confirmed the penalty and dismissed the appeal.

4. We heard the submissions of the learned DR and perused material. We found the CIT(A) has granted sufficient opportunities to the assessee but for various reasons, the assessee has not appeared in the appellate proceedings. Therefore, we, considering the principles of natural justice are of the opinion that it is appropriate to restore the entire disputed issue to the file of the CIT(A) but considering the facts on record with respect to non-appearance in spite of issuing notices on various dates in appellate proceedings and the assessee chose not to appear which cannot be overlooked. Therefore, we are of the substantive opinion that the assessee should be provided an opportunity of hearing but with payment of cost of Rs.5000/- to the Income-tax Department within a period of one month from the date of receipt of this order. Subject to the payment of above cost, we restore the entire disputed issue to the file of the CIT(A) to consider the

matter afresh and adjudicate on merits. Further, the assessee shall submit proof of payment of cost with Tribunal and appellate authority. Further, it is nevertheless to mention that the CIT(A) should provide reasonable opportunity to the assessee to file evidences and documents in support of case and the assessee shall co-operate in submitting the information expeditiously for early disposal of the appeal and we order accordingly.

5. In the result, the assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 27th November, 2019.

Sd/-

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Place : Bengaluru

D a t e : 27/11/2019

srinivasulu, sps

Copy to :

- 1 Appellant
- 2 Respondent
- 3 CIT(A)-
- 4 CIT
- 5 DR, ITAT, Bangalore.
- 6 Guard file

By order

Assistant Registrar

Income-tax Appellate Tribunal
Bangalore