

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES : "B", BANGALORE**

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

**SMT. BEENA PILLAI, JUDICIAL MEMBER**

**ITA No.1554(Bang)/2019  
(Assessment Year : 2014-15)**

Shri Narayana Gundappa,  
No.1289,1<sup>st</sup> Cross, 1<sup>st</sup> Main, HAL 3<sup>rd</sup> Stage,  
New Thippasandra,  
Bangalore-560 075.  
Pan No.AANPG5220H

Appellant

**Vs**

The Asst.Commissioner of Income Tax,  
Cicle-1(3)(1),  
Bangalore

Respondent

**Appellant by : Smt. Mrinalini, R. Advocate  
Revenue by : Smt. P.Renugadevi, JCIT**

**Date of hearing : 27-11-2019**

**Date of pronouncement : 29-11-2019**

**ORDER**

**PER SMT BEENA PILLAI, JUDICIAL MEMBER:**

Present appeal has been filed by assessee against ex parte order dated 22/01/19 passed by Ld. CIT (A)-1, Bangalore for assessment year 2014-15.

2. At the outset, it has been submitted that assessee has filed present appeal with a delay of 82 days before this *Tribunal*.

2.2 Ld.AR submitted that assessee was having helped issues because of which he was travelling abroad and could not be present to take cognizance of various notices issued by authorities below.

2.3 She submitted that the delay in filing present appeal is also because of health reasons that assessee had to travel and was not available within the limitation period for the said appeal to be filed.

Ld.Sr.DR referring to affidavit filed by assessee for condonation of delay submitted that assessee was suffering from aftermath, stomach upset and back pain except for which there is no need to approach Stanford Speciality Hospital. She submitted that notice of hearing before Ld.CIT(A) was issued to assessee even by email for which there was no response.

3. We have perused submissions advanced by both sides in light of records placed before us. Reasons submitted by assessee in his affidavit as well as submitted by Ld.AR does not bring out clearly hard pressed situation of assessee. However, in our opinion, no party could be denied right of being heard. As Ld.CIT(A) dismissed the appeal by applying *CIT vs Multiplan India Pvt.Ltd. reported in 38 ITD 320*, without deciding the issue on merits, the issue deserves to be set-aside to Ld.CIT (A).

3.1 We therefore, condone delay of 82 days in filing present appeal, subject to payment of Rs.10,000/- to Karnataka Chief Ministers relief fund. Ld.CIT(A) shall fix date of hearing, only upon production of receipt along with affidavit of payment having actually been made by assessee.

**In the result, appeal filed by assessee stands allowed for statistical purposes.**

Order pronounced in the open court on 29-11-2019.

Sd/-

**(B.R.BASKARAN)**  
**ACCOUNTANT MEMBER**

Dated: 29-11-2019

**\*am**

Copy of the Order forwarded to:

- 1.Appellant;
- 2.Respondent;
- 3.CIT;
- 4.CIT(A);
5. DR
6. ITO (TDS)
- 7.Guard File

Sd/-

**(BEENA PILLAI)**  
**JUDICIAL MEMBER**

By Order  
Asst. Registrar