

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES “ C ” BENCH: BANGALORE

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

ITA. No.333/Bang/2019
(Assessment Year: 2015-16)

Shri Narasappa Gala,
No.69, O B Chudahalli,
Udayapura Post, Kanakapura Main Road,
Bangalore-560 053.
PAN AGQPG 1710K

....Appellant

Vs.

Dy. Commissioner of Income Tax,
Circle 7(2)(1), Bangalore.

.....Respondent.

Assessee By:	Smt. Suman Lunkar,C.A.
Revenue By:	Smt. R. Premi, JCIT (D.R)

Date of Hearing :	10.12.2019
Date of Pronouncement :	13.12.2019

ORDER

PER SHRI PAVAN KUMAR GADALE, JM :

The assessee has filed an appeal against the order of Commissioner of Income Tax – 7, Bangalore passed under Section 143(3) and 250 of the Income Tax Act, 1961 ('the Act').

2. At the time of hearing, the learned Authorised Representative submitted that the CIT(Appeals) has passed ex parte order irrespective of the facts that the assessee has filed written submissions. Hence prayed for one more opportunity before the appellate authority to substantiate the grounds of appeal with evidences. Contra, the learned Departmental Representative supported the orders of CIT(Appeals).

3. We heard the rival contentions and perused the material on record. Prima facie, we found that the CIT(Appeals) has passed ex parte order and as per para 2 of the CIT(Appeals) order, the CIT(Appeals) has issued Notice dt.2.11.2018 fixing the case on 5.11.2018. Whereas the learned Authorised Representative of the assessee appeared and requested for adjournment and the case was posted on 12/12/2018 and the assessee has filed written submissions. The learned Authorised Representative submissions are that the assessee has good case on merits and CIT(Appeals) has not considered certain vital facts in disposal of appeal and prayed for one more opportunity before the CIT(Appeals). We found CIT (Appeals) has granted only two dates of hearing to the assessee. Hence to meet the ends of justice, we grant one more opportunity to the assessee to appear before appellate authority and set aside the order of the CIT(Appeals) and restore the entire disputed issue to the file of CIT(Appeals) to adjudicate afresh and pass a speaking order. The assessee should also be provided adequate opportunity of

hearing and shall co-operate in submitting the information and allow the grounds of appeal of the assessee for statistical purposes.

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

Order pronounced in the open court on 13th Dec., 2019.

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 13.12.2019.

*Reddy GP

Copy to

1. The appellant
2. The Respondent
3. CIT (A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore