

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH : BANGALORE**

**BEFORE SHRI A. K. GORODIA, ACCOUNTANT MEMBER  
AND  
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No. 1401/Bang/2018
Assessment Year : 2007 – 08

M/s. Sogo Synergy Pvt. Ltd., D – 1, Hayes Court, 11/9, Hayes Road, Bangalore – 560 025.  <b>PAN NO : AAJCS3658Q</b>	<b>Vs.</b>	Income Tax Officer, Ward 6(1) (2), (earlier known as ITO Ward 12(2)) Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	Sri. Rishabh Singhvi, C.A
Respondent by	:	Sri. Manjeet Singh, Addl. CIT – DR

Date of Hearing	:	16.12.2019
Date of Pronouncement	:	20.12.2019

**ORDER**

**PER BEENA PILLAI, JUDICIAL MEMBER :**

Present appeal filed by Assessee is against the order dated 29/01/2010 passed by Ld. CIT (A) – 6, Bangalore for assessment year 2007 – 08.

**2** It has been submitted by the Ld.AR that Ld.CIT (A) has not decided the issues on merits of the case and dismissed the appeal by noting that assessee failed to filed requisite

details. Ld. AR submitted that the consultant of assessee failed to appear due to unavoidable circumstances and there was no intention of non-compliance. He submitted representative filed written submission before Ld. CIT (A) on 23/02/17 against additions made by Ld. AO. He thus prayed for the issue being set aside to authorities below.

**3** Ld. Sr. DR submitted that assessee failed to appear even before Ld. AO, which shows negligence on behalf of assessee and lack of interest in participating in the proceedings. He submitted that Ld. CIT (A) was therefore right in dismissing assessee's appeal.

**4** We have perused submissions advanced by both sides in the light of records placed before us. Admittedly, assessee has not appeared before Ld. AO as well as Ld. CIT (A) except for filing written submission dated 23/02/17 as has been mentioned in the order of Ld. CIT (A). There has been no specific reason for non-appearance before Ld. CIT (A) as has been brought out by Ld. AR before us. However rendering of justice cannot be denied to assessee and no decision can be passed without being heard in accordance with law.

**5** We therefore set aside this issue back to Ld. CIT (A) some checked to cost of Rs. 10,000/- payable to Chief Minister's Relief Fund. Ld. CIT (A) shall issued notice of hearing to assessee on presenting the payments being satisfactorily made

in an affidavit. Needless to say that assessee shall be granted proper opportunity of being heard by Ld.CIT (A) as per law and assessee is directed to file all requisite details in support of its contentions against addition made by Ld.AO. Ld.CIT (A) shall carry out all necessary verification/remand in order to decide the issue as per law.

**Accordingly grounds raised by assessee stands allowed for statistical purposes.**

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

Order pronounced in the open court on 20<sup>th</sup> December, 2019.

**Sd/-**  
**(A.K. Garodia)**  
**Accountant Member**

**Sd/-**  
**(Beena Pillai)**  
**Judicial Member**

Bangalore,  
Dated, 20<sup>th</sup> December, 2019.

/ MK /

Copy to:

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

Asst. Registrar, ITAT, Bangalore.

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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. ....
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