

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.791/Bang/2019
(Assessment Year: 2015-16)

M/s.Vishwas Concrete Pvt. Ltd.,
80/85, 3rd Main, New Tharugpet,
Bangalore-560 002
PAN AADCV1617L

....Appellant

Vs.

Asst. Commisisoner of Income Tax,
Centrla Circle 1(1), Bangalore.

.....Respondent.

Assessee By:	Shri Ravi Shankar, Advocate.
Revenue By:	Shri Pradeep Kumar,CIT (D.R)

Date of Hearing :	18.12.2019
Date of Pronouncement :	17.01.2020

ORDER

PER SHRI PAVAN KUMAR GADALE, JM :

The assessee has filed an appeal against the order of learned Commissioner of Income Tax (Appeals)-11, Bangalore passed under Section 153A r.w.s. 143(3) and 250 of the Income Tax Act, 1961.

2. At the time of hearing, the learned Authorized Representative submitted that the CIT (Appeals) has dismissed the appeal *ex parte* as the assessee has failed to pay the self-assessment tax before filing the appeal and emphasized that as per provisions of Section 249(4)(a) of the Act, the assessee has to pay the admitted tax at the time of filing the appeal on the Returned income. The learned Authorized Representative has restricted his arguments to the extent of providing one more opportunity of Hearing before the first appellate authority as the assessee has paid the admitted tax which is not disputed by the Revenue and has no serious objections.

3. We heard the rival contentions and perused the material on record. *Prima facie*, we found that the CIT (Appeals) has dismissed the appeal *ex parte* as the assessee has failed to pay the taxes, hence the appeal was not admitted. In the course of Hearing, the learned Authorized Representative submitted that subsequently after dismissal of the appeal, the assessee has paid the taxes and demonstrated with the copy of Form No.26AS with regard to payment of tax. Considering the facts, circumstances and payment of taxes, we set aside the order of CIT (Appeals) and restore the entire disputed issues to the file of CIT (Appeals) for adjudication afresh and the assessee should be provided adequate opportunity of hearing and shall co-operate in submitting the information for early disposal of appeal.

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

Order pronounced in the open court on 17th Jan., 2020.

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 17.01.2020.

*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