

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, BANGALORE**

**Before Shri Chandra Poojari, Accountant Member**

ITA No.2390/Bang/2019 : Asst.Year 2013-2014

Sri.Aneesh Singhal 46/4, 3 <sup>rd</sup> Floor, Novel Tech Park, Garvebhavi Palya Kudlu Gate, Hosur Road Bangalore – 560 068. <b>PAN : AEOPS9937G.</b>	Vs.	The Income Tax Officer Ward 4(1)(2) Bangalore.
(Appellant)		(Respondent)

Appellant by : Sri.Sandeep, CA  
Respondent by : Sri.Ganesh R.Ghale, Standing Council for DR

<b>Date of Hearing : 23.01.2020</b>	<b>Date of Pronouncement : 29.01.2020</b>
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**ORDER**

This appeal filed by the assessee is directed against the order of the CIT(A), dated 23.08.2019. The relevant assessment year is 2013-2014.

2. The assessee has raised the following grounds:-

*“1. That the order of the Commissioner of Income Tax (Appeals) is so far is prejudicial to the interests of the appellant in so far is bad and erroneous to the facts and circumstances of the case.*

*2. That the order of the Commissioner of Income Tax (Appeals) erred in law and on facts in not providing a proper opportunity of being heard and deciding the appeal ex parte and it is violative of principles of natural justice.*

*3. That the order of the Commissioner of Income Tax (Appeals) erred in law and on facts in holding that the appellant did not appear on 20.08.2019 even*

*though no notice of hearing was issued, or hearing date was not intimated.*

*Each of the above grounds is without prejudice to one another, the appellant craves the leave of the Hon'ble Income Tax Appellate Tribunal, Bangalore to add, delete, amend or otherwise modify all or any of the grounds of appeal either before or at the time of hearing of this appeal."*

3. In this case, the CIT(A) passed *ex parte* order without the presence of the assessee and confirmed the addition made by the Assessing Officer without regard to unexplained deposit u/s 68 of the I.T.Act of Rs.40,38,590. At the time of hearing before me, the learned AR submitted that originally the case was posted for hearing on 25.07.2019. The assessee has filed a letter for adjournment on 25.07.2019, which was duly acknowledged by the CIT(A)-4, Bangalore and the next date of hearing was not informed to the assessee. Later, the CIT(A) himself has fixed the case for hearing on 20.08.2019 and the date of hearing was not informed to the assessee. The learned Departmental Representative also not placed any material on record to prove that the notice of hearing fixed on 20.08.2019 was served on the assessee.

4. After hearing both the parties and perusing the material on record, in the interest of justice I am inclined to remit the entire issue in dispute to the files of the CIT(A) with a direction to afford an opportunity to the assessee to present his case. Accordingly, the issue is remitted to the files of the CIT(A) for fresh consideration. Since I have remitted the issue regarding non-intimation of date of hearing to the assessee by the CIT(A),

and the CIT(A) has been given direction for affording opportunity of being heard to the assessee, I refrain from adjudicating other grounds of appeal raised by the assessee on merits at this stage, which are kept open.

5. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced on this 29<sup>th</sup> day of January, 2020.

Sd/-  
**(Chandra Poojari)**  
**ACCOUNTANT MEMBER**

Bangalore ; Dated : 29<sup>th</sup> January, 2020.  
Devadas G\*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A)-4, Bengaluru.
4. The Pr.CIT-4, Bengaluru.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore