

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

**BEFORE SHRI A.K. GARODIA, ACCOUNTANT MEMBER
AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.1315/Bang/2018
(Assessment Year : 2012-13)

M/s. Dentsu India Private Limited,
Formerly known as Denstu Communications Pvt. Ltd.,
23, Richmond Road, Bangalore.
PAN AGBCD 8967H

....Appellant

Vs.

Income Tax Officer,
Ward 2(1)(3), Bangalore.

.....Respondent.

| | |
|--------------|--------------------------------------|
| Assessee By: | Smt. Sowmya, Advocate. |
| Revenue By: | Shri Manjeet Singh, Addl. CIT (D.R.) |

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|-------------------------|------------|
| Date of Hearing : | 28.01.2020 |
| Date of Pronouncement : | 29.01.2020 |

ORDER

PER SHRI PAVAN KUMAR GADALE, JM :

The assessee has filed an appeal against the order of Commissioner of Income Tax (Appeals)-2, Bangalore passed u/s .143(3) and u/s 250 of the Income Tax Act, 1961.

2. At the time of hearing, the learned Authorised Representative argued that the learned CIT (Appeals) has not provided sufficient opportunity and passed an ex parte order and prayed for an opportunity to substantiate the case before the first appellate authority. Whereas the learned Departmental Representative supported the orders of learned CIT (Appeals).

3. We heard the rival submissions and perused the material on record. The learned Authorised Representative submitted that the assessee could not appear for various reasons. The ld. DR vehemently submitted that the assessee was provided sufficient opportunities. We found from the order of learned CIT (Appeals) at page 2 that the learned CIT (Appeals) has posted the case for hearing on 27.7.2017, 23.11.2017, 22.12.2017 & 17.1.2018 but none appeared on behalf of the assessee, therefore the learned CIT (Appeals) has passed the order dismissing for non-prosecution of appeal. We, considering the principles of natural justice and the learned CIT (Appeals) has not decided the case on merits, set aside the order of CIT (Appeals) and restore the entire disputed issues to the file of the CIT (Appeals) to adjudicate on merits. Further CIT (Appeals) should provide adequate opportunity of hearing to the assessee to file evidences and documents in support of case and the assessee shall also co-operate in submitting the information as expeditiously for early disposal of the appeal and allow the grounds of appeal of the assessee for statistical purposes.

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

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(A.K. GARODIA)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 29.01.2020.

*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