

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

**BEFORE SHRI ARUN KUMAR GARODIA, AM
AND
SHRI PAVAN KUMAR GADALE, JM**

ITA No. 1671/Bang/2019
Assessment Year : 2013 – 14

M/s Binco Constructions Pvt. Ltd., Flat Bo. 129, Block G, Neeladri Mahal Apartment, No. 45/9, Nandidurga Road, Jaymahal Extension, Bangalore – 560046. PAN: AAACB5719N	vs.	DCIT Circle – 1 (1) (2), Bangalore
APPELLANT		RESPONDENT
Assessee by	:	Shri V. K. Sudhakar Shetty, C. A.
Revenue by	:	Shri Anurag Srivastava, CIT DR
Date of Hearing	:	03.12.2019
Date of Pronouncement	:	30.01.2020

ORDER

PER SHRI A.K. GARODIA, AM:

This appeal is filed by the assessee and it is directed against the order of CIT(A) – 1 Bengaluru dated 19.02.2019 for A. Y. 2013 – 14.

2. At the very outset, the bench observed that the impugned order of CIT (A) is ex parte qua the assessee and in this order, learned CIT (A) has dismissed the appeal of the assessee in limine by following the tribunal order rendered in the case of CIT vs. Multiplan India Pvt. Ltd., 38 ITD 320 ad there is no decision on merit. The bench pointed out that even in the ex parte order, appeal has to be decided on merit and since, it was not done by CIT (A), the matter has to be remanded to his file for decision on merit after providing reasonable opportunity of being heard to both sides.

3. In reply, both sides agreed to this proposition put forward by the bench. Accordingly, we set aside the order of CIT (A) and restore the matter to his file

for decision on merit after providing reasonable opportunity of being heard to both sides.

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

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-

(PAVAN KUMAR GADALE)

Judicial Member

Bangalore,

Dated, the 30th January, 2020.

/NS/

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

Sd/-

(ARUN KUMAR GARODIA)

Accountant Member

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Bangalore.