

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

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT AND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA Nos.424/Bang/2018
Assessment Year: 2012-13

Shri H. Varada Raju Prop: Friends Associates No.41, Venkatappa Layout Near Shalini Bar Chamundi Nagar, R.T. Nagar Bangalore-560 032 PAN NO :AEHPV2771G	Vs.	ITO Ward-6(2)(2) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Shri Raghavendra Chakraborty, A.R.
Respondent by	:	Shri Priyadarshi Mishra, D.R.

Date of Hearing	:	13.08.2020
Date of Pronouncement	:	14.08.2020

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The assessee has filed this appeal challenging the order dated 13.10.2017 passed by Ld. CIT(A)-6, Bengaluru and it relates to the assessment year 2012-13. The assessee is aggrieved by the decision of Ld. CIT(A) in confirming all the additions made by the assessing officer in the assessment order passed u/s 144 of the Income-tax Act, 1961 [‘the Act’ for short].

2. The Ld. Counsel appearing for the assessee submitted that he is not pressing ground Nos.5 to 7 relating to alleged non-issue of

notice u/s 143(2) of the Act. He further submitted that the assessee was engaged in the business of distribution of currency of a telecom company named M/s. Unitech Wireless Pvt. Ltd. having brand name of 'Uninor'. However, the business of Uninor company was closed and merged with some other company and hence the assessee was constrained to discontinue his business. Hence, the assessee could not appear before the A.O. and hence the A.O. has passed the assessment order to the best of his judgement u/s 144 of the Act by making various types of additions. Before Ld. CIT(A), assessee's then authorized representative furnished certain details but the Ld. CIT(A) felt that those information do not challenge the additions made by the A.O. Hence the Ld CIT(A) confirmed the assessment order. The Ld. A.R. submitted that the assessee may be provided with an opportunity to present his case as he could not effectively represent before the tax authorities.

3. We heard Ld. D.R. and perused the record. We notice that the A.O. has passed assessment order to the best of his judgement u/s 144 of the Act. We also notice that the assessee has returned total income of Rs.6,35,280/-. However, the A.O. has computed the total income at Rs.2,34,86,730/- by making various types of additions. Accordingly, before Ld. CIT(A), the assessee furnished certain information but the Ld. CIT(A) did not consider them. The Ld. A.R. now submits that the assessee would be in a position to furnish all the explanations that may be called for by A.O. Hence, in the interest of natural justice, we are of the view that the assessee may be provided with an opportunity to represent before the AO. Accordingly, we set aside the order passed by Ld. CIT(A) and restore all the issues to the file of the A.O. for making

assessment afresh. The assessee is also directed to cooperate with the A.O. for expeditious completion of the assessment proceeding.

4. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 14.08.2020

Sd/-
(N.V. Vasudevan)
Vice President

Sd/-
(B.R. Baskaran)
Accountant Member

Bangalore,
Dated 14th Aug, 2020.
VG/SPS

Copy to:

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

By order

Asst. Registrar, ITAT, Bangalore.