

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

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No. 471/Bang/2020
Assessment year : 2013 – 14

Shree K. Vaitheeswaran, No. 101, Adarsh Crystal, 16/3, Cambridge Road, Ulsoor, Bangalore – 560008 PAN : AECPK7776H	Vs.	DCIT Circle – 5 (3) (1), Bengaluru
APPELLANT		RESPONDENT

Assessee by	:	Shree K. Ramesh, C. A.
Revenue by	:	Shree Priyadarshi Mishra, JCIT DR
Date of hearing	:	06.10.2020
Date of Pronouncement	:	09.10.2020

ORDER

PER ARUN KUMAR GARODIA, A. M.:

This appeal is filed by the assessee and the same is directed against the order of learned CIT (A) – 5 Bengaluru dated 22.01.2020.

2. The assessee has raised several grounds but one of the grounds is regarding violation of the principle of natural justice.

3. In course of hearing, learned AR of the assessee submitted that before the learned CIT (A), Ground No. 3 was raised and as per the same, this was the grievance of the assessee that order u/s 154 was passed by the AO without

giving opportunity to the assessee to explain the case but learned CIT (A) has not decided the same. He submitted that in the interest of justice, the matter may be restored to AO for fresh decision after allowing adequate opportunity of being heard to the assessee. As against this, learned DR of the revenue supported the orders of the lower authorities.

4. We have considered the rival submissions. We find force in the submissions of the learned AR of the assessee because we find that the order u/s 154 was passed by the AO on 21.02.2018 rectifying the assessment order dated 14.03.2016 and in this order, there is no mention about any opportunity granted to the assessee. Hence, we set aside the order of CIT (A) and restore the matter to the AO for a fresh decision after allowing adequate opportunity of being heard to the assessee. In view of this decision, no adjudication on merit is called for at the present stage.

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

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

Sd/-

(BEENA PILLAI)

Judicial Member

Bangalore,

Dated: 9th October, 2020.

/NS/*AKG

Sd/-

(A.K. GARODIA)

Accountant Member

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.