

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

**BEFORE SHRI N. V. VASUDEVAN, VICE PRESIDENT AND
SHRI A. K. GARODIA, ACCOUNTANT MEMBER**

ITA Nos. 1956/Bang/2019
Assessment year : 2015 – 16

Smt. G. P. Lakshmi, N. 16, 13th Cross, Jaymahal Extension, Bangalore– 560046 PAN : AQYPP2561K	Vs.	ITO Ward – 1 (2) (4), Bengaluru
APPELLANT		RESPONDENT
Assessee by	:	Shree Sandip, C. A.
Revenue by	:	Smt. R. Premi, JCIT DR
Date of hearing	:	21.10.2020
Date of Pronouncement	:	22.10.2020

ORDER

PER ARUN KUMAR GARODIA, A. M.:

This appeal is filed by the assessee and the is directed against the order of CIT (A) – 1 Bengaluru dated 24.07.2019.

2. In course of hearing, learned AR of the assessee sought adjournment which was rejected because the bench noted that the order of CIT (A) is ex parte qua the assessee and as per this order, and as per this order, learned CIT (A) has not decided the appeal on merit and he has dismissed the appeal of the assessee in limine by following the tribunal order rendered in the case of CIT vs. Multiplan India Ltd., 38 ITD 320. And this is settled position by now that even if the assessee has not appeared, the appeal should be decided on merit and therefore, this matter has to be remanded to CIT (A) for a decision on merit after providing adequate opportunity of being heard to both sides. Learned AR of the assessee agreed to this proposition put forward by the bench. Learned DR of the revenue although supported the order of CIT (A)

but she also did not have any serious objection to this proposition put forward by the bench.

3. In view of above discussion, we set aside the order of CIT (A) and remand the entire matter to CIT (A) for a decision on merit after providing adequate opportunity of being heard to both sides. In view of this decision, no adjudication on merit is called for at the present stage.

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

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

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

Sd/-
(A.K. GARODIA)
Accountant Member

Bangalore,

Dated: 22nd October, 2020.

/NS/*AKG

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.