

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

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

ITA No.1031/Bang/2019
Assessment year : 2014-15

Shri Ravikumar Subhash Kalsi, Subhash Panchar Shop, Amigara Choudaya Nagar, Afzalpure, Gulbarga – 585 301. PAN : CTPK 2354 M	Vs.	The Income Tax Officer, Ward - 3, Kulburgi.
APPELLANT		RESPONDENT

Assessee by	:	None
Revenue by	:	Shri. M. K. Biju, Addl. CIT (DR)(ITAT), Bengaluru

Date of hearing	:	06.01.2020
Date of Pronouncement	:	14.02.2020

ORDER

Per A.K. Garodia, Accountant Member

This appeal is filed by the assessee and the same is directed against the order of learned CIT(A), Gulbarga, dated 29.03.2019, for the Assessment Year 2014-15.

2. This appeal was fixed for hearing for the first time on 25.09.2019. On this date, none appeared on behalf of assessee and hence, the hearing was adjourned and notice of hearing was sent through RPAD which has been duly served on the assessee as per the A/D available on record. In spite of this,

none appeared on behalf of the assessee on this date of hearing i.e. on 06.01.2020 and there is no request for adjournment also and hence, the appeal was heard ex-parte qua the assessee. Learned DR of the Revenue supported the order of learned CIT(A).

3. We have considered the submissions of learned DR of the Revenue and have gone through the orders of authorities below. We find that there is no explanation offered by the assessee in the course of penalty proceedings or in course of appellate proceedings against the penalty order and hence, we find no reason to interfere in the order of CIT(A).

4. In the result, appeal of the assessee is dismissed.

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

Sd/-
(PAVAN KUMAR GADALE)
Judicial Member

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

Bangalore,
Dated: 14th February, 2020.
/NS/*

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

By order

Assistant Registrar,
ITAT, Bangalore.