

IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH : BANGALORE
BEFORE SHRI CHANDRA POOJARI , ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER

ITA No.2234/BANG/2019
Assessment Year : 2013 - 14

Shri Syed Jaffer, No.143, 2HM, East of NGEF, Kasturi Nagar, Bengaluru-560 043. PAN - AESPJ 6413 Q	Vs.	The Income Tax Officer, Ward-1(2)(2), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	None
Respondent by	:	Smt. R Premi, JCIT (DR)

Date of Hearing	:	19-11-2020
Date of Pronouncement	:	27-11-2020

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal has been filed by assessee against order dated 30/07/2019 passed by Ld.CIT(A)-1, Bangalore for assessment year 2013-14.

2. Before us, none appeared on behalf of assessee, nor has filed any application seeking adjournment.

3. On perusal of records placed before us, we note that, assessee failed to appear before Ld.AO during assessment proceedings, as well as before Ld.CIT(A). However, it is noted that, appeal was filed in time before Ld.CIT(A). We note that assessee filed appeal before this *Tribunal* against order passed by Ld.CIT(A) in time. Ld.CIT(A) issued several notices to assessee which was not attended.

4. We note that, Ld.CIT(A) in impugned order has recorded registered address of assessee to be:

1432, HM NGEF layout, Kasturi Nagar, Bangalore room, 5600043.

5. But in Form 35, assessee mentioned the address to be:

Flat No.143, 2HM, East of NGEF, Kasturi Nagar, Bangalore, 560043.

6. Due to difference in the manner in which the address was mentioned, the notice may not have been served at the right address. We therefore are of the view that issues on merits must be re visited by Ld.CIT(A). Ld.CIT(A) is directed to issue notice of hearing at the address mentioned in Form 35. He shall call for all details/evidences in respect of unsecured loans and carry out verification in accordance with law. Assessee is directed to attend the notice of hearing issued by Ld.CIT(A) either himself or through an authorized representative. Assessee is directed to provide all relevant details in respect of addition under challenge.

Needless to say that, Ld.CIT(A) shall give proper opportunity of being heard to assessee in accordance with law.

Accordingly, grounds raised by assessee stands allowed for statistical purposes.

In the result appeal filed by assessee stands allowed for statistical purposes.

Order pronounced in the open court on 27th Nov, 2020

Sd/-
(CHANDRA POOJARI)
Accountant Member
Bangalore,
Dated, the 27th Nov, 2020.
/Vms/

Sd/-
(BEENA PILLAI)
Judicial Member

Copy to:

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

By order

Assistant Registrar, ITAT, Bangalore