

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.728/B/2020
Assessment Year: 2011-12

Shri. U. S. Siddalingappa, No.1552, 13 th Cross, C & D Block, Anikethana Road, K V Nagar, Mysuru. PAN NO : AVVPS 5657 H	Vs.	The Income Tax Officer, Ward – 2(3), Mysuru.
APPELLANT		RESPONDENT

Assesse by	:	Shri. Rajeev Nulvi, Advocate
Revenue by	:	Shri. Ramesh Kumar, Addl. CIT(DR)(ITAT)

Date of Hearing	:	01.04.2021
Date of Pronouncement	:	07.04.2021

O R D E R

Per Beena Pillai, Judicial Member:

Present appeal is filed by assessee arising out of order dated 30/06/2020 passes by Ld.CIT(A) for assessment year 2011-12.

At the outset Ld.AR submitted that, assessee had filed an application under section 154 in order to seek certain clarifications in respect of the observations made by Ld.CIT(A) in order dated 26/07/2019. However Ld.CIT(A) passed order under section 154 of the Act rejecting the rectification application filed by assessee.

2. It has been submitted that, the said impugned order has been passed by the Ld.CIT(A) vide order dated 30/06/2020, without

giving opportunity of being heard to assessee. Ld.AR thus submitted that there is a violation of principle of natural Justice in passing the impugned order by Ld.CIT(A).

3. On the contrary, Ld.DR supported the orders passed by authorities below.

4. We have perused submissions advanced by both sides in light of records placed before us.

5. We note that assessee was not granted opportunity of being represented in the 154 proceedings. Ld.CIT(A) has some really rejected the application without even considering the issues raised by assessee.

6. Under such circumstances we deem it fit and proper to remand this issue back to Ld.CIT(A). We direct Ld.CIT(A) to pass a reasoned order by granting proper opportunity of being heard to assessee in accordance with law.

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

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

Order pronounced in open court 07.04.2021.

Sd/-

(CHANDRA POOJARI)
Accountant Member

Sd/-

(BEENA PILLAI)
Judicial Member

Bangalore,
Dated : 07.04.2021.

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.