

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

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA No.2923/Bang/2018
Assessment Year: 2015-16

Shri Potluri Ramesh No.1550, AECS Layout Opp. Brookfields, Undanahalli BG Bangalore 560 070 PAN NO : AECPR2395K	Vs.	Deputy Commissioner of Income-tax Circle-7(2)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Shri Padam Chand Khincha, A.R.
Respondent by	:	Ms. Neera Malhotra, D.R.

Date of Hearing	:	07.09.2021
Date of Pronouncement	:	08.09.2021

ORDER

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The assessee has filed this appeal challenging the order dated 03-08-2018 passed by Ld CIT(A)-7, Bengaluru and it relates to the assessment year 2015-16.

2. We heard the parties and perused the record. We notice that the Ld CIT(A) has passed an ex-parte order, without hearing the assessee. A perusal of the order passed by Ld CIT(A) shows that the Ld CIT(A) has sent notice of hearing twice. The Ld CIT(A) also noticed that the second notice has been delivered by the postal authorities.

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Since there was no response from the assessee, the Ld CIT(A) proceeded to dispose of the appeal, ex-parte.

3. The Ld A.R submitted that the notices sent by Ld CIT(A) did not reach the hands of the assessee. He submitted that there are multiple issues in this appeal and accordingly prayed that the matters may be sent to the file of the Ld CIT(A) for adjudicating them after hearing the assessee. The Ld D.R did not object to the same.

4. Having heard rival submissions, we are of the view that, in the interest of natural justice, all the issues should be restored to the file of Ld CIT(A) for adjudicating them afresh, since the assessee was not heard in the first round. Accordingly, we set aside the order passed by Ld CIT(A) and restore all the issues to his file for adjudicating them afresh, after affording adequate opportunity of being heard to the assessee. We also direct the assessee to extend full co-operation to Ld CIT(A) for expeditious disposal of the appeal.

5. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 8th Sept, 2021.

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

Sd/-
(B.R. Baskaran)
Accountant Member

Bangalore,
Dated 8th Sept, 2021.
VG/SPS

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.