

आयकर अपीलीय अधिकरण न्यायपीठ पणजी में ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL, PANAJI**  
**(Through Virtual Court)**

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
 AND  
 SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No.71/PAN/2018**  
**निर्धारण वर्ष / Assessment Year : 2012-13**

Omkar Credit Souharda Sahakari Niyamita,  
 Anantha Complex, Bastipete,  
 Kumta – 581343

PAN : AAAAO2085N

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Income Tax Officer,  
 Ward – 2, Karwar

.....प्रत्यर्थी / Respondent

Assessee by : Shri Parameshwar Bhat  
 Revenue by : Shri Sourabh Nayak

सुनवाई की तारीख / Date of Hearing : 12-11-2021

घोषणा की तारीख / Date of Pronouncement : 15-11-2021

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the assessee against the order dated 01-12-2017 passed by the Commissioner of Income Tax (Appeals)-10, Bengaluru ['CIT(A)'] for assessment year 2012-13.

2. At the outset, the ld. AR submitted that the order passed by the ld. CIT(A) is an ex-parte order basing on statement of facts and grounds of appeal as per Form-35 and contended no consideration was given to merits of the case. The ld. AR prayed that one final opportunity may be provided to the assessee so that the matter may be discussed and represented on merits before the ld. CIT(A) and restore the file to ld. CIT(A).

3. On the other hand, the Ld. DR submitted that once the appeal is decided as per material available on record, there was no need for the assessee to again go back to the file of ld. CIT(A) in view of reasonable opportunity given by the ld. CIT(A).

4. We have perused the case record and heard the rival contentions and also have given thoughtful consideration to the order passed by the ld. CIT(A). We find that it is an ex-parte order where rights and liabilities of the assessee were not adjudicated upon. Since there was no appearance on record by the assessee and order of ld. CIT(A) was based only on i.e. statement of facts, grounds of appeal filed by the assessee and the assessment order, in our opinion, the assessee should be given one final opportunity to defend its case through proper documentary evidences. In the interest of justice, we therefore, set aside the order of ld. CIT(A) and restore the matter to the file of AO for adjudication to decide the claims after providing reasonable opportunity of hearing to the assessee and at the same time, the assessee is directed to present itself through its representative before the AO immediately on receipt of this order to represent its case on merits.

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

Order pronounced in the open court on 15<sup>th</sup> November, 2021.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 15<sup>th</sup> November, 2021.

RK

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-10, Bengaluru
4. The Pr. CIT, Mangalore
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पणजी,  
/ DR, ITAT, Panaji.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary,  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune