

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

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

ITA Nos.473 to 476/Bang/2021
Assessment Year: 2010-11, 2011-12, 2012-13 & 2012-13 respectively

Shri C.D. Anil Kumar Harihareshwara Temple, Kote Chikamagaluru 577 101  <b>PAN NO :AHDPA8969J</b>	<b>Vs.</b>	Deputy Commissioner of Income-tax Central Circle-2(3) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri S.V. Ravishankar, A.R.
<b>Respondent by</b>	:	Shri Sumer Singh Meena, D.R.

Date of Hearing	:	24.11.2021
Date of Pronouncement	:	29.11.2021

**ORDER**

**PER BENCH:**

All these appeals filed by the assessee are directed against the orders passed by Ld. CIT(A)-11, Bengaluru ex-parte, without presence of the assessee.

2. The Ld. Counsel appearing for the assessee submitted that the A.O. had completed the assessment of the years under consideration u/s 143(3) r.w.s. 153A of the Income-tax Act,1961 [the Act' for short] pursuant to search conducted in the hands of the assessee on 8.6.2012. Aggrieved by the assessment orders, the assessee filed the appeals before Ld. CIT(A). He submitted that the

Page 2 of 3

Ld. CIT(A) has posted the appeals for hearing from time to time, but due to reasons beyond the control of the assessee, he could not appear. However, the assessee filed adjournment petitions on 3 occasions. Hence the assessee could not present its case before Ld CIT(A). However, the Ld. CIT(A) proceeded to dispose of the appeals ex-parte without presence of the assessee. He submitted that the Ld. CIT(A) has not decided the issues on merits, but dismissed the appeals in limine. The Ld. A.R. submitted that the assessee has got good scope for relief in respect of additions made by the A.O. Accordingly, he prayed that the assessee may be provided with an opportunity to present his case before Ld. CIT(A).

3. On the contrary, the Ld. D.R. submitted that the Ld. CIT(A) has granted time at least on 9 occasions. Since the assessee did not appear before Ld. CIT(A), he has passed the order ex-parte. He submitted that the conduct of the assessee would show that the assessee was not interested in prosecuting the appeals before Ld. CIT(A). Accordingly, he submitted that the orders passed by Ld. CIT(A) do not call for any interference.

4. We heard the parties and perused the record. It is an admitted fact that the Ld. CIT(A) has passed the impugned orders, ex-parte dismissing the appeals filed by the assessee in limine i.e., he has not adjudicated the grounds urged by the assessee on merits. We notice that the assessee has filed adjournment applications 3 times before Ld. CIT(A). Since the appeals have not been disposed on merits, in the interest of natural justice, we are of the view that all these appeals should be restored to the file of Ld. CIT(A) for adjudicating the grounds on merits. There should not be any doubt that restoration of these appeals to Ld. CIT(A) would cause any prejudice to the revenue. On the contrary, it would

Page 3 of 3

promote the cause of justice. since the assessee would get an opportunity to present its case before Ld. CIT(A), so that he could pass a reasoned order on the issues adjudicated before him. Accordingly, we set aside the impugned orders passed by Ld. CIT(A) in all the appeals before us and restore all the issues to his file for adjudicating them on merits. We also direct the assessee to fully cooperate with the Ld. CIT(A) for expeditious disposal of the appeals.

5. In the result, all the appeals filed by the assessee are treated as allowed for statistical purposes.

Order pronounced in the open court on 29<sup>th</sup> Nov, 2021.

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

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

Bangalore,  
Dated 29<sup>th</sup> Nov, 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.