

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

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

ITA No.1528/Bang/2019
Assessment Year: 2014-15

Smt. Swetha Ranga Swamy Shetty Friends Paradise Flat No.004 9 th Cross 13 th Main, E Block Bengaluru 560 092 PAN NO : BDHPS5562E	Vs.	ITO Ward 6(3)(2) Bengaluru
APPELLANT		RESPONDENT

Appellant by	:	Shri S.V. Ravishankar, A.R.
Respondent by	:	Shri Sankarganesh K., D.R.

Date of Hearing	:	05.01.2022
Date of Pronouncement	:	28.02.2022

O R D E R

PER BEENA PILLAI, JUDICIAL MEMBER:

Present appeal is filed by assessee against order dated 15/04/2019

Passed by the Ld.CIT(A)-6, Bangalore for assessment year 2014-15.

At the outset the Ld.AR submitted that assess did not receive did not receive notice under section 143(2) of the Act and therefore could not attend the assessment proceedings. It is submitted that assessment order passed by the Ld.AO was under section 144 of the Act. It is

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submitted that the assessment order was collected by the assessee on 13/12/2016 and the appeal on 15/06/2017, thereby causing delay of 136 days before the Ld.CIT(A).

The Ld.AR submitted that plea of non receipt of notice under section 143(2) was taken as additional ground before the Ld.CIT(A). The Ld.CIT(A) called for a remand report wherein it was recorded by the Ld.AO that notice under section 143(2) was issued to assessee at No.213, Panchavati, V Main Road, Ganganagar, Bangalore, 560032.

The assessee resided at the above address at the time when PAN card was applied. Subsequently, in the return for assessment year under consideration assessee had mentioned the current address to be No.8, St.Jihn's School Strrt, Amruthahalli, Bangalore 560092.

The Ld.AR submitted that one of the notice under section 142(1) was issued to the correct address. The assessee also submitted that that the Ld.CIT(A), dismissed assessee's appeal on additional ground. The Ld.CIT(A) also rejected the condonation application for condoning the delay. He thus confirmed the addition made by the Ld.AO.

At the outset, the Ld.AR submitted that assessee has not be heard on merits by the revenue authorities and therefore the addition made is in violation of principles of natural justice.

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The Ld.DR though opposed the submissions of the Ld.AR, could not controvert that assessee did get a chance to be represented.

We have heard both sides and perused the records placed before us.

We note that there is confusion in the address of assessee due to which the statutory notices as well as the assessment order could not be served on the assessee. The orders passed by the Ld.AO/CIT(A) as well as the application filed for admission of additional ground all contains different address. We also note that Form 35 contains a different address that that mention of the impugned order.

At the time of hearing the Ld.AR confirmed that the address mentioned in form 36 is the correct address to which the intimations needs to be sent. As assessee could not be heard and did not get an opportunity to file evidence /documents, we are of the opinion that the appeal may be remanded to the Ld.CIT(A) for fresh consideration on merits. Needless to say that proper opportunity of being heard may be granted to assessee. Delay if any in filing appeal by the assessee before the Ld.CIT(A) stands condoned. Assessee or her representative is directed to collect the notice of hearing from the office of the Ld.CIT(A) within a period of 60 days from the receipt of this order.

With the above directions we allow the grounds raised by assessee for statistical purposes.

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

Order pronounced in the open court on 28.02.2022.

**Sd/-
(Chandra Poojari)
Accountant Member**

**Sd/-
(Beena Pillai)
Judicial Member**

Bangalore,
Dated 28th February, 2022.
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.**