

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

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

ITA No.402/Bang/2022
Assessment Year: 2011-12

M/s. M.K. Agrotech Pvt. Ltd. Kaveri Layout, MB Road Srirangapatna Mandhya District - 571438 PAN NO : AADCM7734K	Vs.	JCIT Range-2 Mysuru
APPELLANT		RESPONDENT

Appellant by	:	N O N E
Respondent by	:	Smt. Priyadarshini Besaganni, D.R.

Date of Hearing	:	25.07.2022
Date of Pronouncement	:	25.07.2022

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal by the assessee is directed against order of Ld. CIT(A) dated 14.2.2022 for the assessment year 2011-12.

2. The assessee is in appeal before us with regard to disallowance u/s 14A of the Income-tax Act,1961 [‘the Act’ for short]. None appeared for assessee, even after issuing notice to the assessee. We proceeded to decide the appeal after hearing Ld. D.R.

Page 2 of 2

3. On going through the Ld. CIT(A)'s order, we observe that order passed by Ld. CIT(A) is ex-parte without participation of the assessee. Hence, in the interest of justice, we remit all the issues in dispute in this appeal to the file of Ld. CIT(A) to decide it afresh after giving an opportunity of hearing to the assessee.

3. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 25th Jul, 2022

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 25th Jul, 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.