

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

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

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| ITA No.523/Bang/2022 |
| Assessment Year: 2017-18 |

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| Nangojirao Nandakumar 95/6(61) 3 rd Main, BOB Colony Puttanhalli JP Nagar, 7 th Phase Bangalore 560 078. PAN NO : AAVPN0640E | Vs. | Principal CIT Bangalore |
| APPELLANT | | RESPONDENT |

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| Appellant by | : | Shri Mukesh Shet, A.R. |
| Respondent by | : | Shri Sumer Singh Meena, D.R. |

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| Date of Hearing | : | 02.08.2022 |
| Date of Pronouncement | : | 02.08.2022 |

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal filed by the assessee is directed against the order of Principal CIT dated 15.3.2022 for the assessment year 2017-18.

2. The assessee has raised following grounds of appeal:-
1. *“The Ld. Principal CIT Bangalore 2 has erred in issuing the notice just before time barring date and in passing the order expertly before the date of adjournment sought without rejecting the adjournment request, be treated as bad in law and the said order may be quashed.*
 2. *The learned Principal CIT Bangalore 2 has erred in passing the impugned order under section 263 as the original assessment order under section 143(3) was passed after full satisfaction of the Learned Assessing officer,*

Page 2 of 3

considering all the details submitted and hence the impugned order under section 263 may please be quashed.”

3. At the outset, Ld. A.R. submitted that the Ld. PCIT given a notice for invoking jurisdiction u/s 263 of the Income-tax Act, 1961 [‘the Act’ for short] on 1.3.2022 for revision of the assessment order dated 26.11.2019. The assessee asked for adjournment of 15 days vide its letter dated 7.3.2022. There was no communication for rejecting the adjournment letter filed by the assessee. However, the Ld. Principal CIT passed the order on 15.3.2022 without giving proper opportunity of hearing to the assessee. In our opinion, there is merit in the plea of the assessee’s counsel. The fair opportunity of hearing has not been given to the assessee. In view of this, we vacate the order of Ld. Principal CIT and remit the entire issue in dispute to the file of Ld. Principal CIT for fresh consideration to decide the issue after giving opportunity of hearing to the assessee. Since we have remitted the issue back to the file of Ld. Principal CIT for fresh consideration, at this stage, we refrain from going into the other grounds raised by the assessee.

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

Order pronounced in the open court on 2nd Aug, 2022

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 2nd Aug, 2022.
VG/SPS

Page 3 of 3

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.**