

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER**

ITA No.428/Bang/2022
Assessment Year: 2017-18

Bulle Rohini Kumar 546 1 <sup>st</sup> Main road 3 <sup>rd</sup> Block, Dollors Colony RMV 2 <sup>nd</sup> Stage Bangalore 560 094  <b>PAN NO : DSOPK2223L</b>	<b>Vs.</b>	ACIT Central Circle 2(4) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	NONE
<b>Respondent by</b>	:	Shri Ganesh R. Ghale, Standing Counsel

<b>Date of Hearing</b>	:	18.08.2022
<b>Date of Pronouncement</b>	:	18.08.2022

**O R D E R**

**PER CHANDRA POOJARI, ACCOUNTANT MEMBER:**

This appeal by assessee is directed against the order of Ld. CIT(A) dated 24.3.2022. The assessee has raised following grounds of appeal:-

- 1. The Ld. CIT appeal has erred in passing the order on the basis of facts and circumstances of the case.*
- 2. The Ld: CIT appeals has not considered the adjournment letter filed by the assessee on dated 22.03.2022 online requesting for adjournment of appeal hearing as the concerned authorised representative representing the assessee was out of station and sought time till 5th of April 2022 to appear before Ld. CIT Appeal and submit the assessee case*
- 3. The Ld. CIT appeals has not considered the request of the assessee's AR for personal hearing to explain the facts and circumstances of the case*

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4. *The Ld. CIT appeal erred in failing to appreciate that the professional doctor would have received some cash amounts from his patients/clients (diagnostics laboratories) as fees for the services rendered which had got accumulated over a period of time.*
5. *The Ld CIT appeal erred in failing to appreciate that the said accumulated cash is out of the taxable receipts already shown in the return of income*
6. *The order of the Ld. CIT appeals is against the principles of natural justice and equity*
7. *Your appellants crave leave to add, alter any grounds of appeal at the time of hearing of the appeal.*

2. None appeared before me on behalf of the assessee. Hence, I proceeded to decide the issue after hearing Ld. D.R.

3. Main grounds of assessee in this appeal are with regard to non-giving of opportunity by Ld. CIT(A) while disposing of the appeal order. In my opinion, the claim of the assessee is justified since the adjournment petition filed by assessee on 22.3.2022 was not considered by Ld. CIT(A), NFAC. Accordingly, in the interest of justice, I remit the entire issue in dispute to the file of AO with opportunity of hearing to the assessee and thereafter decide the issue in accordance with law.

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

Order pronounced in the open court on 18<sup>th</sup> Aug, 2022

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

Bangalore,  
Dated 18<sup>th</sup> Aug, 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.**