

**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH : BANGALORE**

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

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| ITA No. 436/Bang/2022 |
| Assessment Year : 2016-17 |

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| M/s. Surya Splendora Pvt. Ltd., #24-1, Manasa Plantation Kumboor Village, Madapura Post, Somwarpet – 571 251. PAN: AAVCS1369N | Vs. | The Principal Commissioner of Income Tax, Bengaluru – 3. |
| APPELLANT | | RESPONDENT |

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|-------------|---|------------------------------------|
| Assessee by | : | Shri S.V. Ravishankar, Advocate |
| Revenue by | : | Shri Binod Kumar Singh, CIT DR |

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| Date of Hearing | : | 24-08-2022 |
| Date of Pronouncement | : | 26-08-2022 |

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal has been filed by assessee against order dated 31/03/2021 passed by Ld.Pr.CIT for A.Y. 2016-17.

2. At the outset, the Ld.AR submitted that assessee could not represent the case before the Ld.Pr.CIT. At the time of hearing, he submitted that a notice u/s. 263 was issued to the assessee on 19/03/2021 fixing the date of hearing on 26/03/2021. The said notice is said to have been sent to the registered email. As there was no compliance on the said date of hearing, the case was posted

for hearing on 30/03/2021 requesting assessee to file details through e-portal. The Ld.AR submitted that Ld.Pr.CIT passed the order on 31/03/2021 and no proper opportunity was granted to assessee. He thus prayed for the issue to be remanded to the Ld.Pr.CIT. The Ld.DR did not object the same.

3. Considering the submissions by both sides, we direct the Ld.Pr.CIT to pass a reasoned order after considering the submissions by the assessee in accordance with law. Needless to say that proper opportunity of being heard must be granted to assessee in accordance with law.

Accordingly the grounds of appeal raised by assessee stands allowed for statistical purposes.

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

Order pronounced in the open court on 26th August, 2022.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 26th August, 2022.
/MS /

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| 1. Appellant | 4. CIT(A) |
| 2. Respondent | 5. DR, ITAT, Bangalore |
| 3. CIT | 6. Guard file |

By order

Assistant Registrar,
ITAT, Bangalore