

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

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

<b>ITA No. 443/Bang/2022</b>
<b>Assessment Year : 2017-18</b>

M/s. Indian Cane Power Ltd., No. 627, Kalleshwara Rice Mill, RMC Main Road, Anekonda, Davangere – 577 001. <b>PAN: AABCI5330F</b>	<b>Vs.</b>	The Deputy Commissioner of Income Tax, Central Circle – 1 (3), Bangalore.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Smt. Prathibha R, Advocate
Revenue by	:	Shri K. Sankar Ganesh, JCIT DR ITAT

Date of Hearing	:	07-09-2022
Date of Pronouncement	:	12-09-2022

**ORDER**

**PER BEENA PILLAI, JUDICIAL MEMBER**

Present appeal is filed by assessee against order dated 21/03/2022 passed by Ld.CIT(A)-11, Bangalore for A.Y. 2017-18.

2. At the outset, we note that none had appeared before the Ld.CIT(A) and assessee was not given proper opportunity of being heard by the Ld.CIT(A). Para 3 of the impugned order records the dates of notices issued to the assessee. We also note that the date of filing of the appeal by the assessee was 23/01/2019 however the

case was fixed up for hearing on 09/03/2022 and the order was passed ex-parte on 21/03/2022.

3. In the interest of justice, we remand the appeal back to Ld.CIT(A) with the direction to dispose of the appeal on merits by passing a detailed order in accordance with law.

Needless to say that proper opportunity of being heard must be given to the assessee.

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

**Order pronounced in the open court on 12<sup>th</sup> September, 2022.**

Sd/-  
(LAXMI PRASAD SAHU)  
Accountant Member

Sd/-  
(BEENA PILLAI)  
Judicial Member

Bangalore,  
Dated, the 12<sup>th</sup> September, 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