

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "A", BANGALORE**

Before Shri George George K, JM & Shri Laxmi Prasad Sahu, AM

ITA No.959/Bang/2022 : Asst.Year 2016-2017

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| M/s.Rukmini Educational Charitable Trust No.11, Divyashree Chambers A Wing, O'Shaugnessy Road Shanthinagar Bangalore - 560 025. PAN : AABTR1107Q. | v. | The Assistant Commissioner of Income-tax, Exemption Circle 1 Bengaluru. |
| (Appellant) | | (Respondent) |

Appellant by : Sri.Avinash Mallya, Advocate
Respondent by : Sri.K.Sankar Ganesh, JCIT -DR

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| Date of Hearing : 09.11.2022 | Date of Pronouncement : 09.11.2022 |
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ORDER

Per George George K, JM :

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 29.07.2022. The relevant assessment year is 2016-2017.

2. At the very outset, we notice that the order passed by the CIT(A) is an *ex parte* order. The CIT(A) dismissed the appeal of the assessee *in limine* without adjudicating the issues on merits. The CIT(A) had stated in the impugned order that notices were issued on 30.12.2020, 14.10.2021, 04.03.2022 and finally on 21.07.2022. However, there was no compliance to the above notices issued fixing the case for

hearing on 31.12.2020, 21.10.2021, 11.03.2022 and 27.07.2022, respectively.

3. The learned AR submitted that the assessee's Accountant had abruptly left the service and due to the same, the hearing notices were not properly communicated to the assessee. The learned AR prayed in the interest of justice and equity, one more opportunity may be granted to the assessee to represent the case.

4. The learned DR supported the order of the CIT(A).

5. We have heard rival submissions and perused the material on record. The CIT(A) had posted the case for hearing on four occasions and on all the date of hearing, the assessee did not represent its case. We strongly deprecate the non-appearance on the part of the assessee. However, in the interest of justice and equity, since the matter has been decided *ex parte* without deciding the issues on merits, we are of the view that one more opportunity should be granted to the assessee. Accordingly, the matter is remitted to the CIT(A). The assessee is directed to cooperate with the CIT(A) and shall not seek unnecessary adjournment in the matter. The CIT(A) shall afford a reasonable opportunity of hearing to the assessee before a decision is taken in the matter. It is ordered accordingly.

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

Order pronounced on this 09th day of November, 2022.

Sd/-
(Laxmi Prasad Sahu)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 09th November, 2022.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), NFAC, Delhi.
4. The CIT Concerned, Bangalore.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore