

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

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

ITA No.1063/Bang/2022 : Asst.Year 2016-2017

Sri.Hanumantappa Chandrappa Prabhakara No.63, KPA Block Sun Grace 1 st Main 6 th Cross Chandra Layout Bengaluru – 560 040. PAN : AOGPP1486B.	v.	The Assistant Commissioner of Income-tax, Circle 3(2)(1) Bangalore.
(Appellant)		(Respondent)

Appellant by : Sri.S.V.Ravishankar, Advocate
Respondent by : Sri.Gudimella V.P.Pavan Kumar, JCIT-DR

Date of Hearing : 18.01.2023	Date of Pronouncement : 18.01.2023
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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 01.09.2022. The relevant assessment year is 2016-2017.

2. At the very outset, we noticed that the appeal preferred by the assessee before the first appellate authority was dismissed *ex parte*. The CIT(A) noted that the assessee was given four opportunities to submit written submissions. However, since there was no compliance to the notices, the appeal was decided *ex parte*.

3. The learned AR submitted that on the first instance it was physical hearing and the Authorized Representative of the assessee had appeared before the first appellate authority

and sought for an adjournment. Later, the appeal migrated to National Faceless Appeal Centre (NFAC) and consequently the notices were issued online. It was submitted that the assessee was under the bonafide belief that notices were served to the AR and hence did not intimate the AR with regard to the date of notice issued. Therefore, it was prayed that the matter may be restored to the CIT(A) for the assessee to present his case.

4. The learned Departmental Representative present supported the orders of the AO / CIT(A).

5. We have heard rival submissions and perused the material on record. The CIT(A) had issued notices for online submissions on four occasions. Since there was no compliance, the CIT(A) dismissed the appeal of the assessee. On the first notice issued, the assessee's AR appeared and sought for an adjournment. However, with regard to the other three notices, it is submitted that the same were issued to the email portal of the assessee and since the assessee was under the bonafide belief that the notices were also served on the AR, he failed to intimate the AR.

6. We are of the view that in the interest of justice and equity, one more opportunity should be granted to the assessee for an effective representation of his case. Therefore, we restore the matter to the files of the CIT(A). The CIT(A) is directed to afford a reasonable opportunity of hearing to the assessee. The assessee shall cooperate with the CIT(A) and

shall not seek unnecessary adjournment. It is ordered accordingly.

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

Order pronounced on this 18th day of January, 2023.

Sd/-
(Laxmi Prasad Sahu)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 18th January, 2023.
Devadas G*

Copy to :

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

Asst.Registrar/ITAT, Bangalore