

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, JUDICIAL MEMBER AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No.05/Bang/2023
Assessment Year : 2014-15

Mysore Fruit Products Pvt. Ltd., P.B No.8615, Mahalakshimpuram, Bangalore-560 086.  <b>PAN : AABCM 3231 D</b>	Vs.	The Asst. Commissioner of Income-tax, Central Circle-2(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Krishnamurthy Shibaraya, C.A
Revenue by	:	Shri G Manoj Kumar, CIT (DR)

Date of hearing	:	30.03.2023
Date of Pronouncement	:	05 .04.2023

**ORDER**

**Per: L. P. Sahu A.M.**

This is an appeal filed by the assessee against the order passed by the CIT-11, Bangalore vide order dated 26/10/2022, DIN ITBA/APL/M/250/2022-23/1046470924(1) for the assessment year 2014-15.

2. In the course of hearing, it was pointed out by the learned counsel of the assessee that the learned CIT(A) had decided the matters ex-parte. The ld.AR further submitted that due to ill health

of the counsel, the case could not be presented in time and the CIT(A) passed order in a hurry without giving sufficient opportunity of being heard to the assessee, which is clear from the statement acts. Therefore, it would be in the interest of justice, the matter may be restored to his file for deciding various grounds of appeal on merits.

3. The learned DR agreed with the aforesaid statement of the learned AR.

4. We have considered the facts of the case and the request made by the learned AR. We are of the view that interest of justice will be served if the matter is restored to the file of first appellate authority for deciding various grounds of appeal of the assessee on merits. Accordingly, the CIT(A) is directed to afford reasonable opportunity of being heard to the assessee and thereafter decide the appeal on merits. We direct the assessee to represent his case before the CIT (A) with all the relevant evidences at his own risk and responsibility to be followed by three effective opportunities of hearing.

5. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in court on        day of 5<sup>th</sup> April, 2023

**Sd/-**  
**(George George K)**  
**Judicial Member**

**Sd/-**  
**(Laxmi Prasad Sahu)**  
**Accountant Member**

Bangalore,  
Dated : 5<sup>th</sup> April 2023  
Vms

Copyto:

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.

1. Date of Dictation .....
2. Date on which the typed draft is placed  
before the dictating Member .....
3. Date on which the approved draft comes to Sr.P.S  
.....
4. Date on which the fair order is placed  
before the dictating Member .....
5. Date on which the fair order comes back to the  
Sr. P.S. ....
6. Date of uploading the order on  
website.....
7. If not uploaded, furnish the reason for doing so  
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8. Date on which the file goes to the Bench Clerk  
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9. Date on which order goes for Xerox &  
endorsement.....
10. Date on which the file goes to the Head Clerk  
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11. The date on which the file goes to the Assistant  
Registrar for signature on the order  
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12. The date on which the file goes to dispatch  
section for dispatch of the Tribunal Order  
.....
13. Date of Despatch of Order.  
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