

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC-‘C’ BENCH : BANGALORE**

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER**

<b>ITA No. 169/Bang/2023</b>
<b>Assessment Year : 2016-17</b>

M/s. Platinum Developers, 99/4, Platinum Ananda Apartment, Bull Temple Road, Mahantara Layout, Kempegowda Nagar, Bangalore – 560 019. <b>PAN: AALFP7272Q</b>	<b>Vs.</b>	The Assistant Commissioner of Income Tax, Circle – 5(2)(1), Bangalore.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri Mukesh Kumar Jain, CA
Revenue by	:	Shri Ganesh R Gale, Standing Counsel for Dept.

Date of Hearing	:	17-04-2023
Date of Pronouncement	:	17-04-2023

**ORDER**

**PER BEENA PILLAI, JUDICIAL MEMBER**

Present appeal is filed by assessee against order dated 13.01.2023 passed by NFAC, Delhi for A.Y. 2016-17.

2. The Ld.AR at the outset submitted that assessee is a real estate firm and filed its return of income for year under consideration on 17.10.2016 declaring loss of Rs.2,13,65,295/-. The Ld.AO passed the assessment order u/s. 143(3) on 22.12.2018 by making an addition of Rs.2,75,000/- as undisclosed income under head “Income from other sources”.

3. The Ld.AO also disallowed the depreciation claimed by assessee amounting to Rs.1,81,828/-.

Aggrieved by the order of the Ld.AO, assessee filed appeal before the Ld.CIT(A).

4. The Ld.AR submitted that assessee received notice for hearing on 18/02/2021, 18/07/2022 and 04.01.2023.

5. During the issuance of the first notice, assessee could not follow up with the proceedings due to the covid pandemic second wave. On 04.01.2023, when assessee received notice, it filed an application seeking adjournment on the ITBA portal. The Ld.AR submitted that no further notice was issued to the assessee however on 13.01.2023, assessee filed written submissions. The Ld.AR submitted that on 13.01.2023, the impugned order was uploaded on the portal without considering the submissions of the assessee and the NFAC had confirmed the addition made by the Ld.AO. He submitted that assessee did not get a fair opportunity of being heard and the submissions filed by the assessee has not been considered. The Ld.AR thus prayed for the appeal to be remanded back to the Ld.CIT(A). The Ld.DR did not object for the submissions of the Ld.AR.

I have perused the submissions advanced by both sides in the light of records placed before us.

6. I note that as on the date of the passing of the impugned order, assessee had filed submissions in respect of the grounds raised which has not been considered at all. In the interest of justice, I deem it appropriate to remand this appeal back to the Ld.CIT(A). The Ld.CIT(A) is directed to pass a detailed order on

merits by granting proper opportunity of being heard to the assessee.

Assessee is also directed to furnish all relevant evidences / documents in support of its contentions.

**Accordingly, the grounds raised by the 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 17<sup>th</sup> April, 2023.**

Sd/-  
(BEENA PILLAI)  
Judicial Member

Bangalore,  
Dated, the 17<sup>th</sup> April, 2023.  
/MS /

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|---------------|------------------------|
| 1. Appellant  | 2. Respondent          |
| 3. CIT        | 4. DR, ITAT, Bangalore |
| 5. Guard file |                        |

By order

Assistant Registrar,  
ITAT, Bangalore