

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES “SMC-B”, BANGALORE**

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

ITA No.280/Bang/2023 : Asst.Year 2017-2018

Smt.Mehrotra Sangeetha No.159, Vinayaka Mansion 8 <sup>th</sup> Cross, HMT Layout R.T.Nagar Bangalore – 560 032. <b>PAN : AGGPM1024Q.</b>	v.	The Commissioner of Income- tax (Appeals) NFAC Bangalore
(Appellant)		(Respondent)

Appellant by : Sri.Srikar, CA  
Respondent by : Sri.Ganesh R.Ghale, Standing Counsel

<b>Date of Hearing : 17.05.2023</b>	<b>Date of Pronouncement : 17.05.2023</b>
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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 31.01.2023 passed u/s 250 of the Income-tax Act, 1961 (“the Act” for short). The relevant assessment year is 2017-2018.

2. At the very outset, we noticed 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 various notices were issued and served on the assessee, which were not complied with by the assessee.

3. The learned AR submitted that the assessee had no proper legal assistance and was unaware of the income tax procedure. However, the assessee had engaged a tax consultant and filed adjournment application online seeking time to submit reply to the notices issued by the CIT(A). 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 Standing Counsel appeared for the Revenue supported the order of the CIT(A).

5. We have heard rival submissions and perused the material on record. The CIT(A) had issued notices on three occasions and on all the date of hearing, the assessee did not represent her 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 17<sup>th</sup> day of May, 2023.

**Sd/-**  
**(Laxmi Prasad Sahu)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(George George K)**  
**JUDICIAL MEMBER**

Bangalore; Dated : 17<sup>th</sup> May, 2023.  
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