

**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.253/Bang/2023
Assessment Year : 2012-13

Smt. P. K. Vijayalakshmi, C/o. Pamadi Ramachandra Setty and Sons, #513, Avenue Road, Bengaluru – 560 020. <b>PAN : AAGPV 9692 M</b>	Vs.	The Income Tax Officer, Ward – 5(2)(2), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Prashanth G. S, CA
Revenue by	:	Shri. Ganesh R. Ghale, Standing Counsel.

Date of hearing	:	18.05.2023
Date of Pronouncement	:	18.05.2023

**ORDER**

*Per George George K, Judicial Member :*

This appeal at the instance of assessee is directed against the order of National Faceless Appeal Centre (NFAC), Delhi, dated 31.01.2023 passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2012-13.

2. At the outset, we notice that there is no written submission filed at the instance of the assessee before the CIT(A). The learned AR submitted that notice for filing the written submission were sent online and the assessee by mistake did not take note of the same. Therefore, it was prayed in the interest of justice and equity, the issue raised in appeal may be restored to the files of the CIT(A).

3. The learned Standing Counsel supported the orders of the AO and CIT(A).

4. We have heard the rival submissions and perused the material on record. Notices were issued by CIT(A)'s office on 05.03.2021 and 22.12.2022 for the assessee to submit the details and written submissions. Since there was no response to the notices issued, the CIT(A) decided the issues raised based on the statement of facts filed along with Form 35. We strongly deprecate the assessee for not responding to the notices issued by CIT(A)'s office. However, in the interest of justice and equity, we are of the view that one more opportunity should be provided to the assessee for proper representation of the case. Hence, the matter is restored to the file of the CIT(A) for fresh adjudication. The CIT(A) is directed to issue a fresh notice and take on record the written submissions of the assessee before a decision is rendered in the matter. The assessee is directed to co-operate with the Revenue for furnishing the written submissions and shall not seek unnecessary adjournments in the matter. It is ordered accordingly.

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

*Pronounced in the open court on the date mentioned on the caption page.*

Sd/-

**(LAXMI PRASAD SAHU)**  
**Accountant Member**

Sd/-

**(GEORGE GEORGE K)**  
**Judicial Member**

Bangalore.

Dated: 18.05.2023.

/NS/\*

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|-------------------------|---------------|
| 1. Appellants           | 2. Respondent |
| 3. CIT                  | 4. CIT(A)     |
| 5. DR, ITAT, Bangalore. | 6. Guard file |

By order

Assistant Registrar,  
ITAT, Bangalore.