

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND  
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.237/Bang/2023
Assessment Year: 2017-18

Satish Panduranga No.1259/2, Magadi Road 24 <sup>th</sup> Cross KHB Colony Bangalore 560079 Karnataka  <b>PAN NO : AMKPP2796E</b>	<b>Vs.</b>	ITO Ward-6(2)(1) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Vidhyadhar, A.R.
<b>Respondent by</b>	:	Ms. Neera Malhotra, D.R.

<b>Date of Hearing</b>	:	07.06.2023
<b>Date of Pronouncement</b>	:	07.06.2023

**O R D E R**

**PER BEENA PILLAI, JUDICIAL MEMBER:**

This appeal by assessee is directed against order passed by NFAC u/s 250 of the Income-tax Act,1961 ['the Act' for short] for the assessment year 2017-18 dated 28.2.2023.

2. Facts of the case are that the ld. AO passed the assessment order by ex-parte on 21.12.2019, wherein he made addition of Rs.6,29,94,000/- during the financial year 2016-17. Against this assessee filed appeal before NFAC. The NFAC fixed the case for hearing as follows:

S.No.	Hearing notice dated	Hearing date	Remarks
1	Notice dated 2.1.2021	15.01.2021	Request for adjournment
2	Notice dated 10.1.2023	16.01.2023	No compliance
3	Notice dated 17.01.2023	23.01.2023	Form 35, Grounds of appeal, copy of challan filed
4	Notice dated 24.1.2023	30.01.2023	No compliance

2.1 There was no compliance from the assessee's end. Hence, the NFAC confirmed the order of AO passed u/s 144 of the Act. Against this assessee is in appeal before us. The ld. A.R. submitted that assessee is not well educated and having no knowledge of Income Tax ITBA portal and hence, the assessee has not complied certain notices issued by the NFAC. The ld. A.R. requested for one more opportunity to present the assessee's case before NFAC.

2.2 We accede to the request of ld. Counsel for the assessee. Accordingly, we remit the entire issue in dispute to the file of AO to pass an order after hearing the assessee.

3. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 7<sup>th</sup> June, 2023

**Sd/-**  
**(Chandra Poojari)**  
**Accountant Member**

**Sd/-**  
**(Beena Pillai)**  
**Judicial Member**

Bangalore,  
Dated 7<sup>th</sup> June, 2023.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(Judicial)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

**Asst. Registrar,  
ITAT, Bangalore.**