

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

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

ITA No.316/Bang/2023
Assessment year : 2018-19

Sri Channarayappa Thimmegowda, No.332, Sri Sai Guru Nilaya, 3 <sup>rd</sup> Main Road, Vyalikaval Layout, Near Chandra Layout, Vijayanagar, Bengaluru-560 040.  <b>PAN - AEFPT 0258 Q</b>	Vs.	1) The Income-tax Officer, Ward-3(2)(1), Bengaluru.  2) The Income Tax Officer, NFAC, Delhi.
APPELLANT		RESPONDENT

Assessee by	:	Shri V Srinivasan, Advocate
Revenue by	:	Shri N.S Shashidhara, Addl. CIT (DR)

Date of hearing	:	13.07.2023
Date of Pronouncement	:	17.07.2023

**ORDER**

***Per Beena Pillai, Judicial Member***

The present appeal is filed by the assessee against the order dated 20/02/2023 passed by the NFAC, Delhi for the assessment year 2018-19.

2. It is submitted by the ld.AR that the order passed the ld.NFAC is very cryptic and has not considered the

submissions of the assessee. He also submitted that during the assessment proceedings, assessee could not make submissions properly as it was COVID period and before the Id.NFAC the assessee did not receive proper opportunity to file relevant evidences in support of its claim. He thus, prayed for the appeal be remanded.

3. On the contrary, the Id.DR relied on the orders passed by the authorities below.

4. We have considered the submission advanced by both the sides in the light of the records placed before us. We note that the Id.NFAC passed cryptic order without considering the claim of the assessee in the light of any submissions that was filed.

4.1 In the interest of justice, we deem it proper to remand this issue to the file of Id.NFC to pass detailed order on merits having regards to the submissions/evidences filed by the assessee.

4.2 Needless to say proper opportunity of being heard to the assessee may be given.

**Accordingly, the grounds raised by the assessee stands for statistical purpose.**

5. In the result, the appeal of the assessee stands allowed for statistical purpose.

Order pronounced in court on 17<sup>th</sup> July, 2023

Sd/-

**(CHANDRA POOJARI)**  
Accountant Member

Sd/-

**(BEENA PILLAI)**  
Judicial Member

Bangalore,  
Dated, 17<sup>th</sup> July, 2023  
/ vms /

Copy to:

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.

