

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
MS. MADHUMITA ROY, JUDICIAL MEMBER**

ITA No. 521/Bang/2023
Assessment Year : 2012-13

Shri Revanna Kumara, Hombalammanapete, Nethanahalli Road, Magadi Town, Ramanagara Dist., Bengaluru – 562 120. PAN: CFRPK9699K	Vs.	The Income Tax Officer, Ward – 1, Ramanagara.
APPELLANT		RESPONDENT

Assessee by	:	Shri Sukruth M, CA
Revenue by	:	Shri Nischal .B, Addl.CIT (DR)

Date of Hearing	:	20-09-2023
Date of Pronouncement	:	20-09-2023

ORDER

PER MADHUMITA ROY, JUDICIAL MEMBER

The instant appeal filed by the assessee is directed against the order dated 20.04.2023 passed by the National Faceless

Appeal Centre (NFAC), Delhi arising out of the order dated 18.11.2019 passed by the ITO, Ward No. 1, Ramanagar u/s. 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for A.Y. 2012-13.

2. It appears from the order impugned that the same is not a speaking one. According to the Ld.CIT(A), details as directed to be submitted by the appellant on various occasions, no adequate reply was furnished by the appellant nor adjournment application has been sought for and thus the matter was dismissed in limine without considering the merit of the matter. As the order is not a speaking one, neither the case made out by the assessee was ultimately been considered by the First Appellate Authority, we in order to prevent the miscarriage of justice, express our opinion before the court to remit the issue to the file of Ld.CIT(A) for fresh adjudication of the issue. No objection, however was raised by either of the parties. In that view of the matter, the instant appeal is disposed of by remitting the issue to the file of Ld.CIT(A) for adjudication of the same afresh upon considering evidence on record or any other evidence which the appellant may choose to file during the appellate proceeding.
3. We also make it clear that in the event the assessee does not cooperate with the First Appellate Authority, he would be at liberty to proceed with the appeal to adjudicate the same and

to dispose of by passing a speaking order strictly in accordance with law.

The appellant appeal is, therefore, disposed of for statistical purposes.

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

Order pronounced in the open court on 20th September, 2023.

Sd/-
(CHANDRA POOJARI)
Accountant Member

Sd/-
(MADHUMITA ROY)
Judicial Member

Bangalore,
Dated, the 20th September, 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