

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

BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT

ITA No.512/Bang/2023
Assessment Year : 2013-14

Rafia Bashirahmad Matte, 182/9 Nimra Hospital, Near Byali Kata Gokak, Gokak – 591 307, Karnataka. PAN : AKMPM 9258 L	Vs.	ITO, Ward – 1, Gokak.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Ravishankar, Advocate
Revenue by	:	Shri. Ganesh R Ghale, Advocate, Standing Counsel for Revenue.

Date of hearing	:	21.09.2023
Date of Pronouncement	:	22.09.2023

ORDER

This appeal at the instance of the assessee is directed against CIT(A)’s order dated 24.03.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2013-14.

2. At the very outset I notice that the CIT(A)’s order is an ex-parte order. The CIT(A) passed the ex-parte order since there was no compliance by the assessee with the notices issued from the Office of the CIT(A). The relevant portion of the CIT(A)’s order in this regard reads as follows:

“During the appeal proceedings, the assessee was provided an opportunity of being heard on 12.02.2019, 26.01.2021, 08.06.2022, 03.01.2023 and 10.05.2023 however, no details are filed despite the fact that notices were duly served. The approach of the assessee amply shows that it is not interested in prosecuting the appeal. Therefore, having considered the

entire facts of the case and evidence available on record, the appeal so filed is dismissed.”

3. Before the Tribunal, the learned AR submitted that assessee was not served with any hearing notices. Consequent to the same, there was non-compliance in filing the written submissions. It was submitted that in the interest of justice and equity, matter may be restored to the CIT(A) for adjudication of the issues on merit after receipt of the written submissions filed by the assessee.

4. The learned Standing Counsel supported the orders of the CIT(A).

5. I have heard the rival submissions and perused the material on record. In the interest of justice and equity, I am of the view that one more opportunity should be provided to the assessee to present her case. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournments. It is ordered accordingly.

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

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

Sd/-

**(GEORGE GEORGE K)
Vice President**

Bangalore.

Dated: 22.09.2023.

/NS/*

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.