

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

BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT

ITA No.476/Bang/2023
Assessment Year : 2014-15

M/s. Raksha Realtors Pvt. Ltd., Divyasree Chambers, Wing – A, O Shaugnessy Road, Lanford Town, Bengaluru – 560 025. PAN : AACCR 6184 R	Vs.	CIT(Appeals), Income Tax Department, NFAC, Delhi.
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	:	26.09.2023

ORDER

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 02.05.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2014-15.

2. Brief facts of the case are as follows:

Assessee is a private limited company engaged in the business of property development. For the Assessment Year 2014-15, return of income was filed on 01.09.2015 declaring Nil income after setting off of losses from income from other sources against income from business. The assessment was selected for limited scrutiny and notice under section 143(2) of the Act was issued and served on the assessee on 17.03.2016. The assessment was completed under section 143(3) of

the Act vide order dated 20.12.2016. In the said Assessment Order, assessee's claim under section 57 of the Act was restricted thereby making an addition of Rs.4,58,880/-.

3. Aggrieved, assessee filed appeal before the First Appellate Authority (FAA). The CIT(A) passed ex-parte order since various notices issued from office of the FAA to furnish the written submissions was not complied with by the assessee.

4. Aggrieved by the order of the CIT(A), assessee has filed the present appeal before the Tribunal. The learned AR submitted that the assessee had filed an adjournment application on 25.04.2022 (in response to the hearing notice dated 18.04.2023) seeking adjournment in the matter till 10.05.2023. However, the CIT(A), without considering the adjournment application, passed the impugned ex-parte order on 02.05.2023. The learned AR submitted that in the interest of justice and equity, the matter may be restored to the CIT(A) for the assessee to furnish necessary evidence / written submissions in support of its case.

5. The learned Standing Counsel supported the order of the CIT(A).

6. I have heard the rival submissions and perused the material on record. The CIT(A), at paragraph 4 of the impugned order, had listed out the notices issued from the Office of the FAA. Since there was no reply nor any written submissions filed by the assessee, the CIT(A) passed the ex-parte order on 02.05.2023. Assessee has placed on record an adjournment application filed before the CIT(A) for the hearing of notice wherein assessee had sought time to file the written submissions by 10.05.2023. However, the impugned order of the CIT(A) has been passed on 02.05.2023. In the interest of justice and equity, I am of the view that

one more opportunity should be provided to the assessee to furnish the written submissions / evidences in support of its case. Accordingly, the issues raised before the Tribunal are restored to the files of the CIT(A). The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournments. It is ordered accordingly.

7. 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: 26.09.2023.

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

By order

Assistant Registrar,
ITAT, Bangalore.