

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

BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT

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| ITA No.382/Bang/2023 |
| Assessment Year : 2017-18 |

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| Mrs. Sabena Prakash, Kala Farm, Subramanyapura Post, Channasandra, Bengaluru – 560 061. PAN : AGAPP 9843 N | Vs. | ITO, Ward – 3(2)(1), Bengaluru. |
| APPELLANT | | RESPONDENT |

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|-------------|---|---|
| Assessee by | : | Shri. Shreesh Kumar Hegde, CA |
| Revenue by | : | Shri. Ganesh R Ghale, Advocate, Standing Counsel for Revenue. |

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| Date of hearing | : | 05.10.2023 |
| Date of Pronouncement | : | 05.10.2023 |

ORDER

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 15.03.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. The solitary issue raised is whether the CIT(A) is justified in confirming the addition of Rs.27,89,773/- as “income from other sources”. At the very outset, I notice that the CIT(A) has passed an ex-parte order. The ex-parte order was passed by the CIT(A) for the reason that the hearing notices from the Office of the First Appellate Authority (FAA) were not complied with by the assessee.

3. The learned AR submitted before the Tribunal that for the first two hearings, assessee had appeared and sought for adjournment. Subsequently, the appellate proceedings moved to National Faceless Appeal Centre (NFAC). The

notices issued by the NFAC was not received by the assessee (senior citizen). Therefore, it was contended by the learned AR that in the interest of justice and equity, the matter may be restored to the files of the CIT(A).

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

5. I have heard the rival submissions and perused the material on record. During the course of appellate proceedings, five notices were issued from the Office of the CIT(A). For the first two hearings, the assessee had appeared and sought adjournment. However, when the appeal proceedings migrated to NFAC, the notice issued from the NFAC was not noticed by the assessee. In the interest of justice and equity, I am of the view that one more opportunity of being heard should be afforded to the assessee to place the necessary evidences / written submissions. To facilitate the same, I restore the matter to the files of the AO (since the adjustment has been made by the CPC). The assessee is directed to cooperate with the Revenue and shall not seek unnecessary adjournments in the matter. 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: 05.10.2023.

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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.