

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

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

<b>ITA No. 593/Bang/2023</b>
<b>Assessment Year : 2011-12</b>

Shri Himmadihalli Bachanna Krishna Murthy, 231, Nagondanahalli Main Road, Immadihalli Village and Post, Whitefield, Bengaluru – 560 066. <b>PAN: BCUPK3056R</b>	<b>Vs.</b>	The Income Tax Officer, Ward – 4[2][2], Bengaluru.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Ms Sunaina Bhatia, CA
Revenue by	:	Shri D.K. Mishra, CIT DR

Date of Hearing	:	09-10-2023
Date of Pronouncement	:	10-10-2023

**ORDER**

**PER BEENA PILLAI, JUDICIAL MEMBER**

Present appeal arises out of order dated 16.06.2023 passed by NFAC, New Delhi for A.Y. 2011-12.

2. At the outset, the Ld.AR submitted that the appeal was dismissed without considering the arguments and based on the assessment order. The Ld.AR further submitted that assessee also could not appear before the Ld.AO on issuance of notice

initially as the procedure to be followed in an assessment was not in his knowledge.

3. Subsequently he approached a consultant for necessary advice who sought for an extension before Ld.AO on behalf of assessee. Thereafter the consultant did not receive any notice of hearing and ex-parte order was passed u/s. 144 by the Ld.AO.

3.1. It is submitted that even before the Ld.CIT(A), assessee could not appear as the notices sent by the department through email was not noticed by the assessee and therefore assessee could not file any written submissions either directly or through any representative.

3.2. Under such circumstances, the Ld.AR prayed for the matter to be remanded in the interest of justice to consider the issue on merits. The Ld.AR also prayed for liberty to be granted to file all necessary documents / evidences to support the claim.

The Ld.DR did not raise much objection to the prayer of the Ld.AR.

4. On perusal of the record, we note that nothing has been filed by the assessee in order to support its contentions before the authorities below. The addition made by the Ld.AO is based on the return of income filed and the information that were available on record. Even the Ld.CIT(A) passed the order based on the details that were considered by the Ld.AO from the computation of income.

4.1. In the interest of justice, we remand this issue to the Ld.AO to conduct the assessment *denovo*. The assessee is directed to file all the requisite details in support of its claim before the

Ld.AO and the Ld.AO is directed to grant proper opportunity of being heard to the assessee.

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

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

Order pronounced in the open court on 10<sup>th</sup> October, 2023.

Sd/-  
(CHANDRA POOJARI)  
Accountant Member

Sd/-  
(BEENA PILLAI)  
Judicial Member

Bangalore,  
Dated, the 10<sup>th</sup> October, 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