

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH : BANGALORE**

BEFORE SHRI GEORGE GEORGE K., VICE PRESIDENT  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

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| ITA Nos.761, 813 to 815/Bang/2023             |
| Assessment years : 2020-21, 2017-18 & 2018-19 |

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| Ashok Dundappa Savakar,<br>CTS Gopal Chambers,<br>Bus Stand Road,<br>Jamakhandi – 587 301.<br><b>PAN: AVZPS 8573Q</b> | Vs. | The Assistant Commissioner<br>of Income Tax,<br>Circle 1,<br>Bijapur. |
| APPELLANT   |     | RESPONDENT  |

|               |   |  |
|---------------|---|--|
| Appellant by  | : | Shri Veeranna M. Murgod, CA                          |
| Respondent by | : | Shri Subramanian S., Jt.CIT(DR)(ITAT),<br>Bengaluru. |

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|-----------------------|---|------------|
| Date of hearing       | : | 13.12.2023 |
| Date of Pronouncement | : | 13.12.2023 |

**ORDER**

*Per Bench*

These appeals are filed by the assessee against the orders of the CIT(Appeals), National Faceless Appeal Centre, Delhi [NFAC] dated 15.5.2023 for the AY 2017-18, dated 10.8.2023 & 21.8.2023 for AY 2018-19 [against the orders passed u/s. 250 r.w.s. 143(3) & 144] and dated 10.8.2019 for AY 2020-21 respectively.

2. The appeals in ITA Nos.813 to 815/Bang/2023 are delayed by 100 days, 13 days & 60 days respectively. The application for condonation of delay has been filed stating that the assessee is from a remote taluka place and the distance from Jamakhandi to Bengaluru is around 550 kms. The appellate order was served on the assessee online and the assessee faced this issue for the first time and was not aware about filing an appeal before the ITAT and was busy in his agriculture related activities. Further, on approaching the counsel, these appeals came to be filed before the Tribunal and hence there is delay in filing appeals. The Id. AR requested that due to sufficient reason, the delay may be condoned.

3. After hearing both the parties, we note that there is sufficient reason for the delay and following the judgment of the Hon'ble Apex Court in the case of Collector, Land Acquisition Vs. MST. Katiji and Others (1987) 167 ITR 471, we condone the delay in filing these appeals.

4. The assessee is an agriculturist having rental income as other source of income. These cases were selected for scrutiny and statutory notices were issued. The AO completed assessments for these years making certain additions in all the above years. On appeal, the CIT(Appeals) issued various notices for filing submissions in support of its grounds, but the assessee did not respond. Therefore, the CIT(Appeals) dismissed all the appeals on the basis of material on record.

5. The Id. AR submitted that the notices issued by the CIT(Appeals) were not served to the assessee and therefore the assessee could not comply with the notices. He prayed for another opportunity to the assessee to substantiate assessee's claim before the AO and he undertook to comply with the notices and file necessary documents in support of the claim.

6. On the other hand, the Id. DR opposed to providing another opportunity to the assessee since the assessee did not comply to the various notices issued by the CIT(A).

7. After perusing the material on record, we note that the assessee has not represented its case in terms of notice issued by the CIT(Appeals) and he therefore dismissed the appeals after going through the material on record. Considering the prayer of the assessee, in the interest of justice, we deem it fit to provide one more opportunity to the assessee to substantiate his claim, subject to payment of costs of Rs.10,000/- (Rupees Ten Thousand Only). Accordingly we restore the cases in all the years to the Assessing Officer for de novo consideration and decision as per law, after reasonable opportunity to the assessee. The assessee will file proof of payment of cost before the Assessing Officer to initiate fresh assessment proceedings. The assessee is directed to comply with the notices issued by the revenue authorities and also intimate the email-id / communication address and telephone/mobile no. of the assessee to

the department. The assessee is also directed not to seek unnecessary adjournment for early disposal of the cases.

8. In the result, all the appeals of the assessee are allowed for statistical purposes

Pronounced in the open court on this 13<sup>th</sup> day of December, 2023.

Sd/-  
( GEORGE GEORGE K. )  
VICE PRESIDENT

Sd/-  
(LAXMI PRASAD SAHU )  
ACCOUNTANT MEMBER

Bangalore,  
Dated, the 13<sup>th</sup> December, 2023.

*/Desai S Murthy /*

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.