

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
MS. MADHUMITA ROY, JUDICIAL MEMBER**

ITA No. 800/Bang/2023
Assessment Year : 2016-17

Shri Aswathnarayanaiah Rathnamma Raamesh, 234, Anekal Road, Sadashiva Nagar, Anekal, Bangalore – 562 107. PAN: AFSPR2593G	Vs.	The Income Tax Officer, Ward – 4(3)(3), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Kathir P.M, CA
Revenue by	:	Dr. Nischal .B, Addl. CIT DR

Date of Hearing	:	12-12-2023
Date of Pronouncement	:	21-12-2023

ORDER

PER MADHUMITA ROY, JUDICIAL MEMBER

The instant appeal filed by the assessee is directed against the order dated 21.08.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi arising out of the order dated 29.12.2018 passed by the ITO, Ward – 5(3)(2), Bangalore u/s. 143(3) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for A.Y. 2016-17. Heard the parties, perused the records.

2. The assessee was given notices on several occasions by the Ld.CIT(A) but it appears that the assessee did not represent the case before him. Hence ex-parte order confirming the addition of Rs.78,85,000/- u/s. 69A of the Act was confirmed by the First Appellate Authority. As admittedly the order passed by the Ld.CIT(A) is an ex-parte one and the issue was not decided on merit, we for the ends of justice, find it fit and proper to remit the issue to the file of Ld.CIT(A) for adjudication of the same on merit upon giving an opportunity of being heard to the assessee and upon considering the evidence which the assessee may choose to file at the time of hearing of the matter.

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

Order pronounced in the open court on 21st December, 2023.

Sd/-
(CHANDRA POOJARI)
Accountant Member

Sd/-
(MADHUMITA ROY)
Judicial Member

Bangalore,
Dated, the 21st December, 2023.
/MS /

Copy to:

1. Appellant
3. CIT
5. Guard file

2. Respondent
4. DR, ITAT, Bangalore

By order

Assistant Registrar,
ITAT, Bangalore