

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

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

ITA Nos.937 and 938/Bang/2023
Assessment Year : 2014-15

Shri. Sanjay Mangilal Jain, No.1, C/o M P Shah, Kaladgi Galli, Near Kabraji Bazar, Bijapur, Karnataka – 586 101. PAN : AAKPO 1671 M	Vs.	ITO, Ward – 1 and TPS, Bijapur.
APPELLANT		RESPONDENT

Assessee by	:	Smt. Preethi Patel, Advocate
Revenue by	:	Shri. Nischal B, Addl. CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	04.01.2024
Date of Pronouncement	:	04.01.2024

ORDER

Per George George K, Vice President:

These appeals at the instance of the assessee are directed against two orders of CIT(A) dated 27.09.2023 and 28.09.2023 for Assessment Year 2014-15. The orders of the CIT(A) arise out of the orders of penalty passed under sections 271A and 271(1)(b) of the Income Tax Act, 1961 (herein after called ‘the Act’).

2. At the very outset, we notice that orders of penalty passed under sections 271A and 271(1)(b) of the Act were confirmed by the CIT(A) since there was no response by the assessee to the notices issued from the Office of the First Appellate Authority (FAA).

3. The learned AR submitted that hearing notices issued from the Office of the CIT(A) was never served on the assessee's email or assessee could have missed the same since it could have settled in the assessee's spam folder of the mail. The learned AR further submitted that as regards the quantum assessment, the Tribunal had restored the matter to the AO for fresh examination subject to payment of cost of Rs.10,000/-. Learned AR has placed on record the order of the Tribunal in the quantum assessment for Assessment Year 2014-15 in ITA No.824/Bang/2023 (order dated 07.12.2023).

4. The learned DR supported the orders of the AO and CIT(A).

5. We have heard the rival submissions and perused the material on record. It is the claim of the assessee that he was never in receipt of the notices issued from the Office of the CIT(A). Be it as it may, we find that in the quantum assessment, the matter has been restored to the files of the AO subject to the condition that assessee pays the cost of Rs.10,000/-. In the interest of justice and equity, we are of the view that assessee has to be provided with one more opportunity to present his case. Accordingly, the matter is restored to the files of the AO since the quantum assessment is pending before him. Assessee shall co-operate with the Revenue and shall not seek unnecessary adjournment in the matter. It is ordered accordingly.

6. In the result, appeals filed by the assessee are allowed for statistical purposes.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(LAXMI PRASAD SAHU)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 04.01.2024.

/NS/*

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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.