

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

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER**

ITA No.1004/Bang/2023
Assessment Year : 2014-15

Shri. Rajesh Laxmikanth Varnerkar, 13-4-447, Jayanth Building, Sri Mangaladevi Jewellers, Hampanakta, Mangalore -575 001. PAN : ADLPV 5850 F	Vs.	ITO, Ward –2(1), Mangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. R. Chandrashekar, Advocate
Revenue by	:	Shri. Nischal B, Addl CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	17.01.2024
Date of Pronouncement	:	17.01.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 19.10.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2014-15.

2. At the very outset, we notice that the appeal of the assessee before the CIT(A) has been decided ex-parte. The reason for deciding the appeal ex-parte was that assessee did not respond to several notices issued from the Office of the CIT(A) for filing the written submissions. The learned AR submitted that due to dislocation of business activity, assessee could not contact his tax consultant who was looking after taxation matters. It was also submitted that notices from the Office of the CIT(A) were sent to the email ID of his tax consultant who did not

observe the mail on account of his father's ill health. It was submitted that in the interest of justice and equity, assessee may be provided with one more opportunity to represent his case before the CIT(A).

3. Learned DR supported the orders of the CIT(A).

4. We have heard the rival submissions and perused the material on record. The CIT(A) has not decided the issue on merits since assessee has not responded to the notices issued from the Office of the CIT(A). Due to dislocation of business activity, assessee could not contact his tax consultant who was looking after assessee's taxation matters and also since that notices from the Office of the CIT(A) were sent to the email ID of his tax consultant who did not observe the mail on account of his father's ill health, we are of the of the view that in the interest of justice and equity, assessee ought to be provided with one more opportunity to represent his case and accordingly the issues are restored to the files of the CIT(A). Assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

5. 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/-

(CHANDRA POOJARI)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 17.01.2024.

/NS/*

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.