

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

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

ITA No.1118/Bang/2023
Assessment Year: 2017-18

Vinay Sureshbabu Illur Shri Raghavendra Nivas H.No.192C/2, Ward No.10 Vivekanandnagar Extension Area Bagalkot-587 101 Karnataka PAN NO.AAQPI4517C	Vs.	ITO Ward-1 Bagalkot
ASSESSEE		RESPONDENT

Assessee by	:	Smt. Preethi S. Patel, A.R.
Revenue by	:	Shri Ganesh R. Ghale, Standing Counsel for Revenue.

Date of Hearing	:	17.01.2024
Date of Pronouncement	:	17.01.2024

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal by assessee is against the order of NFAC for the assessment year 2017-18 dated 10.11.2023.

2. In this case, assessment order u/s 143(3) of the Income Tax Act, 1961 (in short “The Act”) dated 24.12.2019 for the assessment year 2017-18 was passed against which assessee went in appeal before CIT(A) and the ld. CIT(A) vide order dated 10.11.2023 has dismissed the appeal of the assessee for not prosecuting the same before NFAC. Against this assessee is in appeal before us.

3. Before us, ld. A.R. submitted that assessee is not well versed in Income Tax Portal and failed to notice about the notice issued by the department digitally. Hence, she prayed that one more

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opportunity of hearing may be given before the ld. CIT(A). We accede to the request of the ld. A.R. and remit the issue in dispute to the file of ld. CIT(A) to decide the same afresh after giving an opportunity of hearing to the assessee.

4. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 17th Jan, 2024

Sd/-
(George George K.)
Vice President

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 17th Jan, 2024.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.