

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

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

ITA No.1084/Bang/2023
Assessment Year : 2017-18

Shri. Sanjeevappa Anjanappa, No.133 II Cross, 16 <sup>th</sup> Main, Pipeline Rod, W. C. Road, J. C. Nagar, Bengaluru – 560 086. <b>PAN : AAXPA 4643 G</b>	Vs.	ACIT, Circle – 6(2)(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Shareesh, CA
Revenue by	:	Shri. V. Parithivel, JCIT(DR)(ITAT), Bengaluru.

Date of hearing	:	31.01.2024
Date of Pronouncement	:	31.01.2024

**ORDER**

*Per George George K, Vice President:*

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 18.10.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

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 the several notices issued from the Office of the CIT(A). The learned AR submitted that assessee had sought for adjournment for the notices issued from the Office of the CIT(A). However, the CIT(A) did not heed to the request of the assessee and passed ex-parte order. It was submitted

that in the interest of justice and equity, one more opportunity may be provided to the assessee to represent his case before the AO.

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

4. We have heard the rival submissions and perused the material on record. The Office of the CIT(A) had issued several notices directing the assessee to file written submissions. Since there was no written submission filed on the part of the assessee, the CIT(A) passed ex-parte order. We strongly deprecate the nonchalant attitude of the assessee in not filing the written submissions on time. However, in the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to present his case and accordingly the issues are restored to the files of the AO. The AO shall follow the necessary instruction in case of cash deposits of specified bank notes during the demonetization period. The 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/-**

**(LAXMI PRASAD SAHU)**  
**Accountant Member**

Bangalore.

Dated: 31.01.2024.

/NS/\*

**Sd/-**

**(GEORGE GEORGE K)**  
**Vice President**

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.