

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA Nos. 1076 & 1077/Bang/2023
Assessment Years : 2013-14 & 2018-19

Shri Pathapathi Vijayakumar, No. 76, 3 rd Floor, H V V Plaza, 15 th Cross, 4 th Main, Malleswaram, Bangalore – 560 003. PAN: ACJPV1514B	Vs.	The Deputy Commissioner of Income Tax, Circle – 2(2)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Ravi Shankar .S.V & Shri Avinash Mallya, Advocates
Revenue by	:	Shri D.K. Mishra, CIT DR

Date of Hearing	:	31-01-2024
Date of Pronouncement	:	31-01-2024

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

These appeals by assessee are against the separate orders of NFAC for the assessment years 2013-14 and 2018-19 both dated 26.10.2023.

2. In this case, assessment order u/s 147 r.w.s. 144 r.w.s. 144B of the Act dated 28/03/2022 for the assessment year 2013-14

and assessment order u/s. 144 r.w.s. 144B dated 26/04/2021 for assessment year 2018-19 were passed against which the assessee preferred appeals before the Ld.CIT(A). The NFAC vide separate orders both dated 26.10.2023 dismissed the appeals of the assessee for non prosecution. Against these orders, the 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, he prayed that one more opportunity of hearing may be given before the Ld. CIT(A). We accede to the request of the Ld. A.Rs. 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.

In the result, both the appeals filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 31st January, 2024.

Sd/-

(CHANDRA POOJARI)
Accountant Member

Sd/-

(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 31st January, 2024.
/MS /

Copy to:

1. Appellant
3. CIT
5. Guard file

2. Respondent
4. DR, ITAT, Bangalore
6. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore