

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

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

ITA No. 1028/Bang/2023
Assessment Year : 2017-18

Shri Krishnaswamy Balaraman, No. 559, New BEL Road, RMV II Stage, Bangalore – 560 094. PAN: ACQPB4519F	Vs.	The Assistant Commissioner of Income Tax, Circle – 6(3)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Ravishankar, Advocate
Revenue by	:	Shri Ganesh R Ghale, Advocate, Standing Counsel for Revenue

Date of Hearing	:	24-01-2024
Date of Pronouncement	:	31-01-2024

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal arises out of order dated 16/10/2023 passed by NFAC, Delhi for assessment year 2017-18.

2. Brief facts of the case are as under:

2.1 The assessee is a proprietary concern carrying on the business of construction of residential apartments in the name and style of KRSNA P ROJECTS. Assessee is assessed to tax with ACIT, Circle 6(3)(1), Bangalore. The return of income was filed on 31.10.2017 vide eAck No. 280886011311017 declaring an income of Rs. 88,18,580 apart from agricultural income of Rs.10,00,000. The case was taken up for scrutiny. Assessee is an aged person and is about 72 years old. He is not wellversed with the computer operation. It appears, the learned ACIT has issue the notices under sec. 143(2), under sec.142(1) and also show cause notice on various days. All these notices were stated to be sent through email. It is submitted that the assessee did not receive these notices and that when the auditors were checking the income tax database for ITR processing. they could notice the assessment order passed under sec.144 of the A ct resulting in additions as Disallowance under sec. 40(a)(ia) of Rs.44446, Disallowance at 10 percent of aggregate purchases of Rs.96,29,212/- aggregating to Rs.96,73,658/-

2.2 Assessee filed appeal against the order of the Ld.AO but has not represented his case during pendency of the appeal. Opportunity was allowed to the assessee but no response was received by the Ld.CIT(A). So the case was decided on merit only on consideration of the grounds of appeal.

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, the appeal 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 /

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore