

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

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

ITA No.30/Bang/2024
Assessment Year : 2017-18

Shri. Nararaju R (Legal Representative), Smt. Yeshoda Nagaraju Likith (Late), No.30, 10 TH Cross, 2 nd Main, Magadi Road, Agrahara Dasarahalli, Bengaluru – 560 079. PAN : ALNPL 6730 C	Vs.	ITO, Ward – 3(2)(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Koushik M, Advocate
Revenue by	:	Shri. Ganesh R. Ghale, Advocate, Standing Counsel for Revenue.

Date of hearing	:	05.02.2024
Date of Pronouncement	:	05.02.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 08.11.2023, 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 reply to the notices issued for submitting documentary evidence in support of assessee's claim that AO was not justified in making addition of Rs.44,86,500/- as unexplained money under section 69A of the Act.

The learned AR submitted that though assessee had furnished the required details before the AO during the assessment proceedings, the same was not taken notice of by the AO. The learned AR submitted that assessee was critically ill during the proceeding before the First Appellate Authority and had died. It was stated that present appeal has been filed by the legal representative of the assessee. It was submitted that in the interest of justice and equity, one more opportunity may be provided to the legal representative of the assessee to represent case before the AO.

3. The learned Standing Counsel 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 notice directing the assessee to file written submissions in support of assessee's claim. Since there was no response to the same, the CIT(A) passed an ex-parte order. It is stated that assessee was critically ill during course of appellate proceeding and could not make representation. The assessee had died and the legal representative have filed the present appeal. We are of the view that in the interest of justice and equity, legal representative of the assessee ought to be provided with one more opportunity to represent case and accordingly the issues are restored to the files of the AO. The legal representative of 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/-

(CHANDRA POOJARI)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 05.02.2024.

/NS/*

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| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR,ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.