

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

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

ITA No.50/Bang/2024
Assessment Year : 2012-13

Shri. Saravarakhan D Inamadar, 750, Behind Kannada School, Terdal Tal : Jamkhandi, Dist: Bagalkot – 587 315. PAN : ACGPI 9415 F	Vs.	ITO, Ward – 2, Bagalkot.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Ashok Mudnur, CA
Revenue by	:	Shri. Ganesh R Ghale, Standing Counsel for Revenue.

Date of hearing	:	07.02.2024
Date of Pronouncement	:	07.02.2024

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 2012-13.

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 several notices issued from the Office of the CIT(A) for filing the written submissions. The learned AR submitted before us that assessee was not computer literate and he had not checked his emails. It was submitted that in the interest of justice and equity, assessee may be provided with

one more opportunity to represent his case before the AO, since the assessment was completed under section 144 of the Act.

3. The learned Standing Counsel was duly heard.

4. We have heard the rival submissions and perused the material on record. The CIT(A) has not decided the issue on merits since assessee has not responded to the notices issued from the Office of the CIT(A). It is the claim of the assessee that assessee did not receive any of the hearing notices sent by the CIT(A) as the same may have been settled in the 'spam' folder of the emails. We are of the view that one more opportunity ought to be granted to the assessee to present his case. In the instant case, since the assessment was completed under section 144 of the Act, we deem it appropriate to remit the issue raised on merits to the files of the AO. The AO is directed to afford reasonable opportunity of being heard to the assessee. The assessee is directed to co-operate with the Revenue and not to seek unnecessary adjournments. With the aforesaid observations, we restore the matter to the files of the AO.

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

Bangalore.
Dated: 07.02.2024.
/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.