

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

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

ITA No.95/Bang/2024
Assessment Year : 2017-18

Shri. Palli Veethil Bichu, 1 M/s. Indian Timbers, Madhya Padav, P.O. Surathkal, Mangaluru – 575 030. PAN : ADDPB 0326 J	Vs.	ITO, Ward – 1(1), Mangaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Srinivasa Kamath, CA
Revenue by	:	Shri. Ganesh R. Ghale, Advocate – Standing Counsel for Revenue.

Date of hearing	:	14.02.2024
Date of Pronouncement	:	14.02.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 01.12.2023, 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.35,71,654/- as unexplained money under section 69A of the Act. The learned AR submitted that assessee were issued only with two notices for

furnishing details in support of his case (Hearing notices dated 26.02.2021 and 11.09.2023). The learned AR submitted that assessee had sought for adjournment of notice issued on 11.09.2023 (to furnish details on or before 26.09.2023). However, the same was not heeded by CIT(A) and the impugned order was passed. 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 CIT(A).

3. The learned Standing Counsel was duly heard.

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 represent his case and accordingly the issues are restored to the files of the CIT(A). 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: 14.02.2024.

/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.