

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

**BEFORE CHANDRA POOJARI, ACCOUNTANT MEMBER AND
SHRI NARENDRA KUMAR CHODHRY, JUDICIAL MEMBER**

ITA No.64/Bang/2024
Assessment Year : 2017-18

Shri. Thimmaiah Kumar, No.2, 16 th Main, 9 th Cross, Near Madduramma Temple, Tharavekere, Bengaluru – 560 029. PAN : AFGPT 7253 P	Vs.	ITO, Ward – 1(2)(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Pranav Krishna, Advocate
Revenue by	:	Shri. Ganesh R Ghale, Advocate – Standing Counsel for Revenue.

Date of hearing	:	12.02.2024
Date of Pronouncement	:	12.02.2024

ORDER

Per Bench :

This appeal at the instance of the assessee is directed against NFAC’s order dated 24.11.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2017-18. The additional grounds were not pressed and are accordingly dismissed as not pressed.

2. Facts of the case are that 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 the several notices issued from the Office of the CIT(A). The learned AR submitted that assessee had sought for adjournment for the notices issued from the Office of the CIT(A). However, the CIT(A) did not heed to the request of the assessee and passed ex-parte order. 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 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 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 present his case and accordingly the issues are restored to the files of the CIT(A). The CIT(A) shall follow the necessary instruction in case of cash deposits of specified bank notes during the demonetization period. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment.

5. In the result, appeal filed by the assessee is partly allowed for statistical purposes.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(NARENDRA KUMAR CHOUDHRY)
Judicial Member

Sd/-

(CHANDRA POOJARI)
Accountant Member

Bangalore.

Dated: 12.02.2024.

/NS/*

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.