

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH : BANGALORE**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY,  
JUDICIAL MEMBER AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No.1134/Bang/2023
Assessment Year : 2015-16

Anita Siroya, No.7/3, 1 <sup>st</sup> Cross, 2 <sup>nd</sup> Main, Chandravarkar Layout Palace Road, Bangalore-560 052.  <b>PAN : AWIPS 5664 A</b>	Vs.	The Dy. Commissioner of Income Tax, Circle -1(1)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri R.K Singhvi, AR
Revenue by	:	Shri Subramanian S, JCIT (DR)

Date of hearing	:	28.02.2024
Date of Pronouncement	:	28 .02.2024

**ORDER**

**PER BENCH :**

This is an appeal filed by the assessee against the order passed by the NFAC, New Delhi dated 31/08/2023 in DIN No. ITBA/NFAC/S/250/2023-24/1055627623(1) for

the assessment year 2015-16 challenging the ex-parte order passed.

2. The assessee filed application for condonation of 53 days delay vide Affidavit dated 26.02.2024. We have heard the rival submission of both the parties and after pursuing of the materials placed before us, we are satisfied that the delay in filing the appeal was due to reasonable and sufficient cause and the delay in filing the appeal deserves to be condoned. We accordingly condone the delay in filing the appeal after relying on the judgment of Hon'ble Supreme Court in the case of Collector, Land Acquisition Vs. MST. Katiji and Others (198) 167 ITR 471.

4. This is second round of proceedings before the ITAT. The AO completed the assessment u/s 143(3) r.w.s 254 and 144B of the Act on 28/09/2021 by making addition of Rs.20,07,961/- by observing the expenditure claimed u/s 57(iii) of the Act is not allowable. Against which, the assessee filed appeal before the CIT(A). The CIT(A) issued various notices on different dates. But the assessee did not respond to any of the notices. Therefore, the CIT(A) dismissed the appeal of the assessee.

5. As per the statement of the ld.AR and the grounds of appeal raised, the last notice was issued on 25/08/2023, for which, the assessee filed adjournment letter on 31/08/2023 requesting for granting a week's time to produce the documents but the CIT(A) passed the order on 31/08/2023. Therefore, as per the request made by the ld.AR of the assessee that the matter should go back to the AO for fresh consideration.

6. The ld.AR of the assessee filed written synopsis containing page Nos.1 to 21, which is placed on record.

7. The ld. DR relied on the order of the lower authorities.

8. Considering the rival submissions, we note that the CIT(A) issued 4 notices viz., 21/06/2023, 13/07/2023, 17/08/2023 and 25/08/2023 and date of compliance is 30/06/2023, 21/07/2023, 22/08/2023 and 29/08/2023 respectively but there was no response from the assessee side. As per the submission made by the ld.AR of the assessee and the grounds of appeal raised by the assessee, the assessee filed adjournment on 31/08/2023 for grant of week's time to produce the documents but the CIT(A) passed order on 31/08/2023. Considering the request

made by the Id.AR of the assessee and in the interest of justice, we are remitting the issue back to the file of the AO for fresh consideration. The AO is directed to give reasonable opportunity of being heard to the assessee and decide the issue as per law. The assessee is directed to produce the necessary documents for substantiating her case and to avoid unnecessary adjournments for early disposal of the case and update the email, mobile No. and address for communication.

8. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on the 28<sup>th</sup> day of February, 2024, through virtual hearing in the open court.

Sd/-  
**(NARENDER KUMAR CHOUDHRY)**  
**Judicial Member**

Sd/-  
**(LAXMI PRASAD SAHU)**  
**Accountant Member**

Bangalore,  
Dated : 28.02.2024.  
Vms

Copyto:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore