

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "A", BANGALORE**

**Before Shri George George K, Vice-President &
Shri Laxmi Prasad Sahu, Accountant Member**

ITA No.161/Bang/2024 : Asst.Year 2020-2021

M/s.Voi Jeans Retail India Private Limited, No.5AC-722 & 724 3 rd Floor, HRBR Layout, 1 st Block Banaswadi S.O., Bangalore North Bangalore – 560 043. PAN : AADCV7223L.	v.	The Deputy Commissioner of Income-tax, Circle 7(1)(1) Bangalore.
(Appellant)		(Respondent)

Appellant by : Sri.Sudheendra B.R., Advocate
Respondent by : Sri.D.K.Mishra, CIT-DR

Date of Hearing : 12.03.2024	Date of Pronouncement : 12.03.2024
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ORDER

Per George George K, Vice-President :

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 27.10.2023 passed u/s.250 of the Income-tax Act, 1961 ("the Act" hereinafter). The relevant assessment year is 2020-2021.

2. There is a delay of 34 days in filing this appeal. The assessee has filed a petition for condonation of delay accompanied by an affidavit of the Director of the assessee-company, stating therein the reasons for belated filing of this appeal. We have perused the reasons stated in the affidavit of the Director of the assessee-company and we are of the view that there is reasonable cause for belated filing of this appeal, and no laches can be attributed to the assessee. Therefore,

we condone the delay of 34 days in filing this appeal and proceed to dispose of this appeal on merits.

3. At the very outset, we noticed that the CIT(A) has passed *ex parte* order. The reasons for passing the *ex parte* order was that the assessee was provided with eight opportunities to file written submissions / evidences in support of its case. However, the assessee has sought for adjournment and had not filed the requisite details. The learned AR submitted before the Tribunal that the assessee had sought adjournment to each of the notices issued for the reason that voluminous information / documents had to be uploaded online, and therefore, requested for time. It was submitted that in the interest of justice and equity, the assessee may be provided with one more opportunity to represent its case before the Assessing Officer.

4. The learned Departmental Representative supported the order of the A.O. and the CIT(A).

5. We have heard the rival submissions and perused the material on record. The CIT(A) has decided the appeal *ex parte* since eight notices were not complied with, but the assessee had sought for adjournment of the same. In the interest of justice and equity, as a last chance, we are of the view that the assessee should be provided with one more opportunity. In the instant case, the assessee in the last notice issued from the office of the A.O. had sought time and had filed response to the said notice belatedly. It is not clear whether the A.O.

had taken note of the submissions of the A.O. Therefore, on the facts of the instant case, the matter needs to be examined afresh by the A.O. Accordingly, the issues raised in this appeal are restored to the file of the A.O. The assessee's Counsel had undertaken before the Tribunal that the assessee shall not seek adjournment without any valid reasons. Recording his undertaking, we restore the matter to the files of the A.O. The A.O. is directed to afford reasonable opportunity of hearing to the assessee. The assessee is directed to co-operate with the Revenue and shall not seek adjournment in the matter without any valid reasons. It is ordered accordingly.

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

Order pronounced on this 12th day of March, 2024.

Sd/-
(Laxmi Prasad Sahu)
ACCOUNTANT MEMBER

Sd/-
(George George K)
VICE-PRESIDENT

Bangalore; Dated : 12th March, 2024.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), Bengaluru.
4. The Pr.CIT, Bengaluru.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore