

**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.67/Bang/2024 : Asst.Year 2017-2018

M/s.Karavali Souharda Credit Co-operative Limited, No.2550/2 Prathik Complex, 6 th Main MCC A Block, Karnataka – 577 004. PAN : AAAAK4258M.	v.	The Income Tax Officer Ward 1(3) Davanagere.
(Appellant)		(Respondent)

Appellant by : Sri.Ramanagowda S Gowdar, Advocate
Respondent by : Sri.Sandeep Kumar H.S., Addl.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 13.11.2023 passed u/s.250 of the Income-tax Act, 1961 ("the Act" hereinafter). The relevant assessment year is 2017-2018.

2. The assessee had filed adjournment application. However, it was noticed that the CIT(A)'s order is *ex parte*. The learned AR who present was directed by the Bench to explain as to why assessee did not represent before the CIT(A). The learned AR submitted that the assessee was not aware of the notices issued from the Office of the first appellate authority as the same could have settled in the spam folder of the assessee's e-mail. The learned AR submitted in the interest of justice and equity matter may be restored to the files of the CIT(A) for fresh consideration.

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

4. We have heard the rival submissions and perused the material on record. The CIT(A) had dismissed the appeal of the assessee, since two of the notices issued were not complied with (to file the written submissions). The CIT(A) dismissed the appeal *in limine* without adjudicating on merits. In the interest of justice and equity, we are of the view that one more opportunity ought to be provided to the assessee. Accordingly, the issues raised in this appeal are restored to the files of the CIT(A). The assessee is directed to co-operative with the Revenue and shall not seek unnecessary adjournment in the matter. It is ordered accordingly.

5. 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