

**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.211/Bang/2024 : Asst.Year 2014-2015

M/s.Parasuram Petroleum R.S.No.591/2B, PB Road Adargunchi & Muralhalli Hubballi – 580 028. PAN : AAOFP1428R.	v.	The Income Tax Officer Ward 3(2) Hubballi.
(Appellant)		(Respondent)

Appellant by : Sri.Prakash Hedge, CA
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 11.12.2023 passed u/s.250 of the Income-tax Act, 1961 ("the Act" hereinafter). The relevant assessment year is 2014-2015.

2. At the very outset, we noticed that the appeal of the assessee before the first appellate authority has been decided *ex part*. The reason for deciding the appeal by the CIT(A) *ex parte* was that several notices issued from the Office of the first appellate authority for filing written submission was not complied with by the assessee.

3. The learned AR submitted that the assessee had represented for the first hearing notice issued from the Office of the first appellate authority. Later, the appeal had migrated

to National Faceless Assessment Centre (NFAC) and the hearing notices issued were never received by the assessee. In the interest of justice and equity, the learned AR submits that the matter may be restored to the files of the CIT(A) for fresh consideration on merits.

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

5. We have heard rival submissions and perused the material on record. The assessee had appeared before the CIT on receipt of the first hearing notice (physical hearing). Subsequently, the appeal of the assessee migrated to NFAC. It is stated by the learned AR that the hearing notice issued by NFAC were not received by the assessee. 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 matter is restored to the files of the CIT(A). The assessee is directed to co-operate with the Revenue and shall not seek adjournments 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