

**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.220/Bang/2024 : Asst.Year 2013-2014

Meda Lakshminarayana Setty Naveen Kumar, Flat No.305 Bougainvilla, Sankalp Centre Park Yadavagiri Mysore – 570 009. PAN : ABLPN5943K.	v.	The Income Tax Officer Ward 1(1) Mysore.
(Appellant)		(Respondent)

Appellant by : Sri.Sudheendra B.R., Advocate
Respondent by : Sri.Sandeep Kumar H.S., Addl.CIT-DR

Date of Hearing : 13.03.2024	Date of Pronouncement : 13.03.2024
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ORDER

Per George George K, Vice-President :

This appeal as the instance of the assessee is directed against CIT(A)'s order dated 12.12.2023 passed u/s. 250 of the Income-tax Act, 1961 ("the Act" hereinafter). The relevant assessment year is 2013-2014.

2. At the very outset, we noticed that the CIT(A) has passed an *ex parte* order for the reason that the assessee has not complied with various notices issued from the Office of the first appellate authority. The learned AR submitted that the assessee had partially complied with the notice issued on 01.12.2023 by uploading various details as placed at pages 107 and 108 of the paper book filed by the assessee. Copy of the acknowledgement for having uploaded the above documents are placed at page 107 of the paper book. The

learned AR submitted that there has been duplication of addition u/s.69A of the Act (cash deposits). It was submitted that Andhra Bank had merged with Union Bank of India (SB A/c.No.86910100003509) . It was submitted that by mistake the cash deposits in Andhra Bank has been duplicated for addition for the relevant assessment year. Copy of the bank account statement of both Andhra Bank and Union Bank of India are placed from pages 71 to 101 of the paper book. The learned AR submitted that in the interest of justice and equity, since the above said discrepancy needs to be examined, the matter may be restored to the files of the AO.

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

4. We have heard rival submissions and perused the material on record. The CIT(A) has dismissed the appeal of the assessee *ex parte*, since there was no compliance by the assessee to the various hearing notices issued. The assessee had placed on record the submissions uploaded online for the hearing date, i.e., on 08.12.2023. However, the same has not been taken note of by the CIT(A) and the impugned order was passed on 12.12.2023. Moreover, we find after perusing the bank statements of the Andhra Bank and Union Bank of India, *prima facie*, there is duplication of the addition of cash deposit made u/s.69A of the Act. In the interest of justice and equity, we are of the view that the matter needs to be examined afresh by the A.O. Accordingly, the issues raised in the appeal filed by the assessee are restored to the files of the

A.O. The assessee is directed to co-operate with the Revenue and shall not seek adjournment in the matter without any valid reason. The A.O. is directed to afford a reasonable opportunity of hearing to the assessee before a decision is taken 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 13th day of March, 2024.

Sd/-
(Laxmi Prasad Sahu)
ACCOUNTANT MEMBER

Sd/-
(George George K)
VICE-PRESIDENT

Bangalore; Dated : 13th 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