

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

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

ITA No.360/Bang/2024 : Asst.Year 2017-2018

Sri.Govindaraju Sanjeevaiah F-4, Sri Sai Sanjeevanadri Urban Clister Layout Behind Reliance Fresh, T.C.Palya Main Road, K.R.Puram Bangalore – 560 036. PAN : AZAPS0896D.	v.	The Income Tax Office Ward 4(2)(1) Bangalore.
(Appellant)		(Respondent)

Appellant by : Sri.H.Guruswamy, ITP
Respondent by : Sri.V.Parithivel, JCIT-DR

Date of Hearing : 14.03.2024	Date of Pronouncement : 14.03.2024
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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 14.02.2024 passed u/s.250 of the Income-tax Act, 1961 ("the Act" hereinafter). The relevant assessment year is 2017-2018.

2. At the very outset, we noticed that the CIT(A) has passed *ex parte* order. The learned AR submitted that the CIT(A) has dismissed the appeal *ex parte* without providing sufficient opportunity. It was submitted that the hearing notice dated 08.02.2024 is sent to the wrong e-mail and never received by the assessee. It was, therefore, submitted that in the interest of justice and equity, the assessee may be provided with one more opportunity to represent its case before the CIT(A).

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) has decided the appeals *ex parte* for the reason that there was no response to the notices issued to the assessee from the office of CIT(A). It is stated by the learned AR that the hearing notice dated 08.02.2024 sent by the office of CIT(A) through e-mail was 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.

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

Order pronounced on this 14th day of March, 2024.

Sd/-
(Laxmi Prasad Sahu)
ACCOUNTANT MEMBER

Sd/-
(George George K)
VICE-PRESIDENT

Bangalore; Dated : 14th 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