

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No.1151/Bang/2023
Assessment Year : 2017-18

Shri. Shashidhar Mariswamy, No.108, Chudenapur Dakhale, Bengaluru South, Bengaluru – 560 060. PAN : BGQPM 9940 N	Vs.	ITO, Ward – 3(2)(3), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Narendra Sharma, Advocate
Revenue by	:	Shri. Nilanjan Dey, Addl. CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	07.03.2024
Date of Pronouncement	:	07.03.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 27.07.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

2. There is a delay of 93 days in filing this appeal. Assessee has filed a petition for condonation of delay accompanied by affidavit stating therein the reasons for late filing of this appeal. We have perused the reasons stated in the affidavit for belated filing of this appeal and we are of the view that there is reasonable cause and no laches can be attributed to the assessee for belated filing of this appeal. Hence, we condone the delay of 93 days in filing this appeal and proceed to dispose off the same on merits.

3. At the very outset, we notice that the appeal of the assessee before the CIT(A) has been decided ex-parte. The reason for deciding the appeal ex-parte was that assessee did not respond to the several notices issued from the Office of the CIT(A). The learned AR submitted that assessee was in financial stress and was sorting out various issues relating to his business and his personal life. It was submitted that assessee was not aware of the nuances of the new regime of income-tax e-proceedings and the posting of hearing was inadvertently not communicated by the assessee to his tax consultant, hence, assessee could not respond to the notices which was not deliberate or intentional. It was submitted that in the interest of justice and equity, one more opportunity may be provided to the assessee to represent his case before the AO.

4. The learned DR supported the orders of the AO and the CIT(A).

5. We have heard the rival submissions and perused the material on record. The Office of the CIT(A) had issued several notices directing the assessee to file written submissions. Since there was no written submission filed on the part of the assessee, the CIT(A) passed ex-parte order. We strongly deprecate the nonchalant attitude of the assessee in not filing the written submissions on time. However, in the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to present his case and accordingly the issues are restored to the files of the AO. The AO shall follow the necessary instruction in case of cash deposits of specified bank notes during the demonetization period. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(LAXMI PRASAD SAHU)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 07.03.2024.

/NS/*

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|---------------|-------------------------|
| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR, ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.