

**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.128/Bang/2024
Assessment Year : 2014-15

Shri. Syed Abdul Wajid (deceased) Through Legal Heir Sadath Wajid, 2375, Sheba Gardens, Inspection Bungalow Road, Hoskote, Bangalore – 562 114. PAN : AABPW 7739 F	Vs.	ACIT, Circle – 4(2)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. G. Venkatesh, Advocate
Revenue by	:	Shri. Sandeep Kumar H. S, Addl. CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	11.03.2024
Date of Pronouncement	:	11.03.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 24.11.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2014-15.

2. 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 reply to the notices issued for explaining the source of cash deposited into his bank account amounting to Rs.28,23,300/-. The learned AR submitted that during the course of proceedings, assessee died and the notices were sent to the deceased email ID which were not noticed by the assessee's legal

heir. 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.

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

4. 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 explain the source of cash amounting to Rs. 28,23,300/- deposited into bank account. Since there was no response by the assessee to the notices issued by the CIT(A), the CIT(A) passed ex-parte order. It is the claim of the assessee's legal heir that notices were sent to the email ID of the assessee to which the legal heir did not have access. In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent his case and accordingly the issues are restored to the files of the AO. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

5. 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: 11.03.2024.

/NS/*

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.