

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

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

ITA No.286/Bang/2024
Assessment Year : 2017-18

Shri. Sanjay Kumar, No.427, Banaswadi Main Road, Subhiahnapalya, K. R. Puram, Bengaluru – 560 030. PAN : AWAPS 5721 J	Vs.	ITO, Ward – 7(2)(3), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Ms. Suman Lunkar, CA
Revenue by	:	Shri. Ganesh R. Ghale, Standing Counsel.

Date of hearing	:	18.03.2024
Date of Pronouncement	:	18.03.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 12.12.2023, 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 9 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 9 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 reply to the three notices issued for filing the written

submissions in support of his contentions. The learned AR submitted that assessee did not receive any of the hearing notices sent by the CIT(A) as the same may have been settled in the 'spam' folder of the emails. 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 Standing Counsel supported the orders of the AO and CIT(A).

5. We have heard the rival submissions and perused the material on record. The Office of the CIT(A) had issued three notices on 18.01.2021, 23.10.2023 and 10.11.2023 directing the assessee to file written submissions. Since there was no response by the assessee to the notices issued by the CIT(A), the CIT(A) passed ex-parte order. We strongly deprecate the nonchalant attitude of the assessee in not filing the written submissions on time. It is the claim of the assessee that assessee did not receive any of the hearing notices sent by the CIT(A) as the same may have been settled in the 'spam' folder of the emails. It is noticed that during the course of assessment proceedings, assessee had produced details to the AO but the AO did not pass a reasoned order. 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.

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: 18.03.2024.

/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.