

**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.264/Bang/2024
Assessment year : 2017-18

Shri Gurulingeshwar Souhard Pattin Sahakari Niyamit, Sindagi, 1, Main Road, Sindagi – 586128. <b>PAN: AAJAS 1983N</b>	Vs.	The Income Tax Officer, Ward 3, Bijapur.
APPELLANT		RESPONDENT

Appellant by	:	Shri Veeranna M. Murgod, CA
Respondent by	:	Shri Sandeep Kumar H.S., Jt.CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	14.03.2024
Date of Pronouncement	:	22.03.2024

**ORDER**

*Per Laxmi Prasad Sahu, Accountant Member*

This appeal is filed by the assessee against the order dated 15.12.2023 of the CIT(Appeals), National Faceless Appeal Centre, Delhi [NFAC] for the AY 2017-18.

2. At the very outset, we noticed that the appeal of the assessee before the first appellate authority has been decided *ex parte*. The reason for deciding the appeal by the CIT(A) *ex parte* was that several

notices issued from the Office of the first appellate authority for filing written submission was not complied with by the assessee.

3. The learned AR submitted that the appeal had migrated to National Faceless Appeal Centre (NFAC) and the hearing notices issued were never received by the assessee. He further submitted that before the AO the assessee represented and submitted the information but the AO has not appreciated the submissions of the assessee. In the interest of justice and equity, the learned AR submits that the matter may be restored to the files of the CIT(A) for fresh consideration on merits and undertook that the assessee will comply the notices .

4. The learned Departmental Representative supported the order of the A.O. and the CIT(A).

5. We have heard rival submissions and perused the material on record. We note that the assessment was completed u/s. 143(3). However, during the appellate proceedings the first appellate authority issued various notices on different dates. As per submission of the assessee, the notices were not served to the assessee. The First Appellate Authority passed ex parte order. Considering the submissions of the ld. AR and in the interest of justice, we remit the matter to the file of CIT(Appeals) for fresh consideration and decision as per law after giving opportunity of hearing to the assessee. The assessee shall produce all the documents in support of his case and not seek unnecessary adjournment for early disposal of the case.

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

Pronounced in the open court on this 22nd day of March, 2024.

Sd/-

( GEORGE GEORGE K. )  
VICE PRESIDENT

Sd/-

(LAXMI PRASAD SAHU )  
ACCOUNTANT MEMBER

Bangalore,  
Dated, the 22<sup>nd</sup> March, 2024.

*/Desai S Murthy /*

Copy to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.