

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

|                          |
|--------------------------|
| ITA No.273/Bang/2024     |
| Assessment Year: 2020-21 |

|                                                                                                                                                                                                                                                               |            |                                     |
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| Manjushree Technopack Limited<br>MBH Tech Park, 2 <sup>nd</sup> Floor<br>Survey No.46(P) & 47(P)<br>Begur Hobli<br>Electronic City Phase-II<br>Electronics City SO,<br>Konappana Agrahara<br>Bengaluru 560 100<br>Karnataka<br><br><b>PAN NO : AAACM9418K</b> | <b>Vs.</b> | DCIT<br>Circle-4(1)(1)<br>Bengaluru |
| <b>APPELLANT</b>                                                                                                                                                                                                                                              |            | <b>RESPONDENT</b>                   |

|                      |   |                          |
|----------------------|---|--------------------------|
| <b>Appellant by</b>  | : | Shri Bharat L., A.R.     |
| <b>Respondent by</b> | : | Shri V. Parithivel, D.R. |

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|------------------------------|---|------------|
| <b>Date of Hearing</b>       | : | 16.04.2024 |
| <b>Date of Pronouncement</b> | : | 17.04.2024 |

**O R D E R**

**PER SOUNDARARAJAN K., JUDICIAL MEMBER:**

This appeal by assessee is directed against order of CIT(A), Vadodara for the assessment year 2020-21, which has been filed against the intimation issued u/s 143(1) of the Income Tax Act, 1961 (in short “The Act”) on 18.12.2021.

**2.** Brief facts of the case are that the assessee company is dealing with manufacturing of plastic packaging products for various sectors including FMCG, liquor, Pharma etc. and filed the return of income electronically on 29.1.2021 vide e-filing acknowledgement No.231708681290121 declaring total income of Rs.76,99,37,680/-. An intimation u/s 143(1) of the Act dated 18.12.2021 passed by

ADIT, CPC which was received by the assessee, wherein the income from business was computed at Rs.78,81,67,740/- as against Rs.76,99,37,680/- returned by the assessee in the return of income. As such an adjustment of Rs.1,82,30,060/- was made to the returned income by the ld. AO. Against this, the assessee has filed an appeal before CIT(A) with a delay of 276 days. The ld. CIT(A) issued notice on 27.10.2023 for submitting the written arguments on or before 13.11.2023 for which the assessee filed an adjournment petition on 10.11.2023 through portal of the Income Tax Department which was also acknowledged by the department. Thereafter, another notice dated 30.11.2023 was issued by the CIT(A) and directed the assessee to file written submissions electronically on or before 18.12.2023 at 0454 PM. On receipt of above said notice, the assessee again sought for an adjournment by filing a petition through the portal on 18.12.2023, which was duly acknowledged by the department. In spite of the adjournment petition filed by the assessee, the ld. CIT(A) without considering the petition had proceeded to decide the issue ex-parte and finally dismissed the appeal of the assessee.

**2.1** Before us, the assessee also filed a paper book enclosing the adjournment petitions and the acknowledgements downloaded from the portal of the department and contended that the ex-parte order of the ld. CIT(A) is not sustainable and prayed to grant one more opportunity of hearing before the ld. CIT(A).

**3.** We have heard the rival submissions and perused the materials available on record. As seen from the paper book filed by the assessee, it is a fact that the assessee had filed two adjournment petitions which were also acknowledged by the revenue but in spite of that without considering the adjournment petition dated 18.12.2023, and without communicating anything about the adjournment petition filed by the assessee on 18.12.2023, the ld. CIT(A) has decided the issue ex-parte on merits. Against this the

assessee is in appeal before us. We find that, prima facie the ex-parte order passed by the ld. CIT(A) is erroneous since he has not considered the adjournment petition dated 18.12.2023 and therefore, the order of the ld. CIT(A) is liable to be set aside on the sole ground that the ld. CIT(A) has not considered the adjournment petition dated 18.12.2023. Therefore, in the interest of justice, we set aside the order of ld. CIT(A) and remit the matter to his file to decide the matter afresh after giving an opportunity of being heard to the assessee. The assessee is also directed to cooperate with the department by furnishing necessary details in support of it's claim. Accordingly, the issue in dispute is remitted to the file of ld. CIT(A) for de-novo consideration.

**4.** In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 17<sup>th</sup> Apr, 2024

**Sd/-**  
**(Chandra Poojari)**  
**Accountant Member**

**Sd/-**  
**(Soundararajan K.)**  
**Judicial Member**

Bangalore,  
Dated 17<sup>th</sup> Apr, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**