

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

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

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| ITA Nos.307 to 309/Bang/2024 |
| Assessment Years: 2017-18, 2018-19 & 2020-21 |

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| The Karnataka State Co-operative Housing Federation Ltd. No.3, Diwan Madhava Road Basavanagudi Bangalore 560 004 PAN NO : AAAAT0299F | Vs. | ITO Ward-5(2)(1) Bangalore |
| APPELLANT | | RESPONDENT |

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|----------------------|---|-------------------------------|
| Appellant by | : | Shri Sandeep Chalapathy, A.R. |
| Respondent by | : | Shri Thamba Mahendra, D.R. |

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| Date of Hearing | : | 22.04.2024 |
| Date of Pronouncement | : | 30.04.2024 |

O R D E R

PER BENCH:

These appeals are filed against the orders of CIT(A) passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”) which were filed against the ex-parte orders of the assessing officer in which the deduction claimed u/s 80P(2)(a)(i) of the Act was disallowed and addition made u/s 68 of the Act.

2. It is the case of the assessee that various records were placed before the ld. AO but he has not considered the same and the deposits made during the demonetization period was also not accepted and additions were made on that score.

3. The assessee submitted that they have not verified the communication sent by the ld. CIT(A) about the hearing and no manual notices were sent to the assessee and also in view of the fact that the appeal is a faceless appeal, they were not well versed with

the procedures. Hence, they were not able to respond to the notices issued by the Id. CIT(A). The assessee further submitted that all the issues are directly covered in favour of the assessee and if one more opportunity is granted, they will appear before the Id. CIT(A) and satisfy him about the claim made by the assessee.

4. We have heard the rival submissions and perused the materials available on record. Admittedly, in this case, the Id. CIT(A) had sent four notices through the portal for which the assessee had not responded. It is also a fact that the assessee was not served with any physical notice. Considering their submissions that they are not well versed with the systems and procedures and therefore, they were not able to respond before the Id. CIT(A) we feel that one more opportunity may be granted to the assessee and therefore, we hereby set aside the ex-parte order of the Id. CIT(A) and remit the issue in dispute to his file for deciding the issue afresh on merits in accordance with law after giving an opportunity of being heard to the assessee.

5. In the result, all the appeals of the assessee are partly allowed for statistical purposes.

Order pronounced in the open court on 30th Apr, 2024

Sd/-
(Laxmi Prasad Sahu)
Accountant Member

Sd/-
(Soundararajan K.)
Judicial Member

Bangalore,
Dated 30th 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.**