

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

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

ITA No.660/Bang/2024
Assessment Year : 2017-18

Shri. Manjunatha Bhandari, No.01, Bhandari Gas Agency and Bhandari Transport, 1 st Cross, Gandhinagar, Shivamogga – 577 202. PAN : ABDPB 4175 F	Vs.	ITO, Ward – 4, Shimoga.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Gowrish Bhargav K. V, CA
Revenue by	:	Shri. Subramanian S, JCIT(DR)(ITAT), Bengaluru.

Date of hearing	:	15.05.2024
Date of Pronouncement	:	15.05.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 14.02.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called 'the Act'). The relevant Assessment Year is 2017-18.

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 file the written submissions before the CIT(A). Learned AR submitted that the notices sent through email were not noticed by the assessee and hence assessee could not respond to the notices issued by the CIT(A). It was submitted that in the interest of justice and equity, one more opportunity may be provided to the assessee to represent his case. It was submitted that the issues raised may be restored to the AO, since assessee has only partially complied with furnishing of details before the AO.

3. The learned DR was duly heard.

4. We have heard the rival submissions and perused the material on record. The Office of the CIT(A) had issued notices directing the assessee to file written submissions. Since there was no written submission filed on the part of the assessee, the CIT(A) passed ex-parte order. We strongly deprecate the nonchalant attitude of the assessee in not filing the written submissions on time. However, 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's AR has undertaken before the Tribunal that assessee shall co-operate with the Revenue and shall not seek unnecessary adjournment in the matter. With above assurance of the learned AR, the matter is restored to the files of the AO. 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/-

(WASEEM AHMED)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 15.05.2024.

/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.