

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.556/Bang/2024
Assessment Year: 2017-18

Mr. Balam Chopra, Prop: Kaveri Engineers Kambhipura Village PO Kumbalgod Bengaluru 560 074 Karnataka PAN NO : ACDPC0802F	Vs.	ITO Ward-3(2)(3) Bengaluru
APPELLANT		RESPONDENT

Appellant by	:	Smt. Sunaiana Bhatia, A.R.
Respondent by	:	Sri D.K. Mishra, D.R.

Date of Hearing	:	27.05.2024
Date of Pronouncement	:	27.05.2024

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal by assessee is directed against order of NFAC for the assessment year 2017-18 dated 27.2.2024. The assessee has raised various grounds of appeal:

2. At the time of hearing, ld. A.R. has made a plea that NFAC has given opportunity to the assessee to furnish the submissions as follows:

“During the appeal proceedings, notices under section 250 of the Income Tax Act on 6.6.2020, 26.2.2021, 8.6.2022, 23.8.2022, 20.10.2022 and 21.04.2023 with the respective case postings to 10.3.2020, 15.03.2021, 17.6.2022, 07.09.2022, 27.10.2022 and 21.04.2023. Vide these notices the appellant was asked to furnish submissions in support of the grounds of appeal along with supporting documentary evidence(s) and/or documents as specified in the attached Annexure.”

3. However, the assessee has not availed the above opportunities as the assessee was very poor knowledge in ITBA portal and at no

time assessee noticed these notices sent by the NFAC by e-mail. In our opinion, assessee is not well versed in the online proceedings followed by the NFAC and it failed to take notice of the various notices issued by the NFAC. In our opinion, it is appropriate to remit the entire issue in dispute with regard to granting of deduction u/s 54F of the Act once again. Accordingly, the issue in dispute is remitted to the file of NFAC for reconsideration.

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

Order pronounced in the open court on 27th May, 2024

Sd/-
(Keshav Dubey)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 27th May, 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.