

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

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

ITA No.456/Bang/2024
Assessment Year: 2018-19

Sondekoppa Thimmaiah Ramdas 4 Siddeswara Complex NTTF Circle Karnataka 560 058 PAN NO : AJYPR8518H	Vs.	ITO Ward-6(3)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Sri Chandrappa, A.R.
Respondent by	:	Sri Ganesh R. Gale, Standing Counsel for Department

Date of Hearing	:	06.06.2024
Date of Pronouncement	:	06.06.2024

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal by assessee is directed against the order of NFAC for the assessment year 2018-19 dated 30.1.2024 passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”).

2. The assessee is in appeal before us against the confirmation of ex-parte order of ld. AO without giving proper opportunity of hearing by NFAC.

3. The ld. A.R. submitted that the assessee was not well versed in ITBA portal and hence, assessee was not able to avail the opportunity granted to the assessee for hearing and prayed that the issue may be remitted to the file of ld. AO for fresh consideration.

4. We have heard the rival submissions and perused the materials available on record. In our opinion, in the interest of justice, this issue is remitted to the file of ld. NFAC for

reconsideration since order of ld. NFAC is ex-parte. Accordingly, the issue in dispute is remitted to the file of ld. NFAC for fresh consideration after giving an opportunity of hearing to the assessee.

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

Order pronounced in the open court on 6th June, 2024

**Sd/-
(Keshav Dubey)
Judicial Member**

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

Bangalore,
Dated 6th June, 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.**