

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

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

ITA No.839/Bang/2024
Assessment Year: 2018-19

Susairaj Babu No.4, 1 <sup>st</sup> Cross, 12 <sup>th</sup> Main Puttaiah Road Kamakshipalya Karnataka 560 079  <b>PAN NO : AJAPB6732D</b>	<b>Vs.</b>	ITO Ward-6(2)(1) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri Kirat Singh, A.R.
<b>Respondent by</b>	:	Sri V. Parithivel, D.R.

<b>Date of Hearing</b>	:	06.06.2024
<b>Date of Pronouncement</b>	:	06.06.2024

**O R D E R**

**PER KESHAV DUBEY, JUDICIAL MEMBER:**

This appeal by assessee is directed against the order of NFAC dated 4.3.2024 passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”).

**2.** The assessee has raised various grounds with regard to passing ex-parte order of ld. AO as well as order of ld. NFAC ex-parte without giving fair opportunity of hearing to the assessee.

**3.** At the time of hearing, both the parties fairly conceded that the issue may be remitted to the file of ld. AO since both the orders passed by lower authorities are ex-parte. Accordingly, we remit the issue in dispute to the file of ld. AO for fresh consideration.

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

Order pronounced in the open court on 6<sup>th</sup> June, 2024

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

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

Bangalore,  
Dated 6<sup>th</sup> 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.**