

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

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

ITA No.837/Bang/2024
Assessment Year : 2017-18

Shri. Ridh Karan Sipani, 868, 17 th ‘E’ Main, 5 th ‘A’ Cross, 6 th Block, Koramangala, Bengaluru – 560 095. PAN : ACDPS 8687 C	Vs.	JCIT, Special Range – 6, Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Smt. Sunaiana Bhatia, CA
Revenue by	:	Shri. Ganesh R Ghale, Standing Counsel for Department.

Date of hearing	:	03.06.2024
Date of Pronouncement	:	03.06.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the order of CIT(A) dated 12.03.2024, 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 reply to five notices issued from the Office of the CIT(A) to file written submissions. The learned AR submitted that assessee is a senior citizen aged 77 years. It was also submitted that assessee is not computer literate and was not aware of the notices which were sent online. It was submitted that in

the interest of justice and equity, one more opportunity may be provided to the assessee to represent his case before the CIT(A).

3. The learned Standing Counsel was duly heard.

4. We have heard the rival submissions and perused the material on record. The Office of the CIT(A) had issued five notices directing the assessee to file written submissions. Since there was no response by the assessee to the notices issued by the CIT(A), the CIT(A) passed ex-parte order. It is the claim of the assessee is aged and not computer literate and was not aware of the notices which were sent online. 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 CIT(A). The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. 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: 03.06.2024.

/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.