

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

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

ITA No.862/Bang/2024
Assessment Year : 2019-20

Mr. Manjunath Marappa, #69, 4 th Cross, Chinyanapalya Wilson Garden, Bengaluru – 560 030. PAN : AGPPM 7205 A	Vs.	DCIT, Central Circle – 2(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Balachandran, Advocate
Revenue by	:	Shri. P V Pradeep Kumar, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	06.06.2024
Date of Pronouncement	:	06.06.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the order of CIT(A) dated 25.03.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2019-20.

2. At the very outset, we notice that the CIT(A) had decided the appeal ex-parte. The CIT(A) dismissed the appeal of the assessee *in limine* without condoning the delay of 444 days. The reason for deciding the appeal ex-parte was that assessee did not reply to the notices issued from the Office of the CIT(A) to file written submissions. The learned AR submitted that assessee did not receive notice of hearing issued from the Office of 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 before the CIT(A).

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 several 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 that assessee did not receive any of the hearing notices sent from the Office of the CIT(A). 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. The CIT(A) shall take a decision on the delay condonation application after affording reasonable opportunity of being heard to the assessee. 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: 06.06.2024.

/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.