

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

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

ITA No.846/Bang/2024
Assessment Year : 2021-22

M/s. Sai Properties, 767, Sreenikethan, 7 th Main, 3 rd Cross, KSRTC Layout, J P Nagar 2 nd Phase, Bengaluru – 560 078. PAN : ACFFS 0461 G	Vs.	DCIT, Circle – 4(3)(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Thirumala Naidu, CA
Revenue by	:	Ms. Matta Padma, Addl. 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 08.03.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2021-22.

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 the several notices issued from the Office of the CIT(A) to file written submissions. The learned AR submitted that the notices were sent to the registered email ID of the ex-employee of the assessee which was not communicated to the assessee and hence assessee could not respond to the

notices issued. It was submitted that in the interest of justice and equity, one more opportunity may be provided to the assessee to represent its case before the AO.

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 by the CIT(A) as the same were sent to the ex-employee's email ID who did not communicate the same to the assessee. In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent its case. Since assessment was completed under section 144 of the Act, the issues raised in this appeal are restored to the AO. 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: 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.