

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

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

ITA No.522/Bang/2024
Assessment Year : 2021-22

M/s. SLN Technologies Pvt. Ltd., 1, 3 rd Floor, Horizon Pi Layout, Old Madras Road, Bengaluru – 560 016. PAN : AADCS 1906 P	Vs.	DCIT, Circle – 6(1)(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. C. R. Krishna, CA
Revenue by	:	Shri. Ramnathan, Addl. CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	12.06.2024
Date of Pronouncement	:	12.06.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the order of CIT(A) dated 25.01.2024, 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 five notices issued from the Office of the CIT(A) to file written submissions. On query from the Bench as to why there was no response to the notices issued from the Office of the CIT(A), the Managing

Director of the assessee filed an affidavit stating therein the reasons for non-compliance to the hearing notices issued by the CIT(A) as below :

“In respect of the non-compliance to the hearing notices issued by the learned Commissioner of Income Tax(Appeals), we would like to state that the notices were sent to Email ID paaiwal'a;googlemail.com which is the personal mail ID of our Chartered Accountant. This mail ID has been given by mistake by the Chartered Accountant's office in form 35/form 36 and in the Income Tax portal. We understand from the chartered accountant that he does not check his personal mail regularly and hence notices sent to the above email ID was not noticed. In any case the assessee itself under these circumstances was not aware of the notices sent. Later, after becoming aware of the above fact the mail ID in the portal has been changed to accounts@slntech.com as a primary Email ID and info@agiwalassociates.com, as a secondary Email ID. The Email ID info@agiwalassociates.com was furnished in the income tax return filed. To the best of our knowledge, no notices were received in the Email ID info@agiwalassociates.com

3. The learned AR submitted that in the interest of justice and equity, one more opportunity may be provided to the assessee to represent its case before the CIT(A).

4. The learned DR was duly heard.

5. 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 that the notices were sent to the email ID of assessee's Chartered Accountant who had not checked his email. 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 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.

6. 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: 12.06.2024.

/NS/*

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|---------------|-------------------------|
| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR, ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.