

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

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

ITA No.679/Bang/2024
Assessment Year : 2018-19

M/s. C. Krishniah Chetty and Co. Pvt. Ltd., No.35, Commercial Street, Shivajinagar, Bengaluru – 560 001. PAN : AAACD 5120 H	Vs.	DCIT, Circle – 2(1)(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Ravi Shankar S. V, Advocate
Revenue by	:	Shri. Ganesh R Ghale, Standing Counsel for Department.

Date of hearing	:	13.06.2024
Date of Pronouncement	:	13.06.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the order of CIT(A) dated 23.02.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2018-19.

2. The learned AR submits that CIT(A) has passed ex-parte order. It was stated by the learned AR that only two notices were issued from the Office of the CIT(A). It was stated that assessee had responded to the first notice issued by the Office of the CIT(A). As regards the second notice issued on 01.02.2024 for response on or before 08.02.2024, assessee had sought adjournment seeking time till 23.02.2024. However, without heeding to the assessee’s adjournment request,

the impugned ex-parte order of the CIT(A) was passed on 23.02.2024. 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 CIT(A).

3. The learned Standing Counsel was duly heard.

4. We have heard the rival submissions and perused the material on record. The CIT(A) has passed ex-parte order. The assessee had placed on record application seeking adjournment of the case till 23.02.2024 in response to the notice issued on 01.02.2024. The CIT(A) passed the impugned order on 23.02.2024 without considering the adjournment request. 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 raised in appeal 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: 13.06.2024.

/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.