

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND  
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.605/Bang/2024
Assessment Year: 2018-19

M/s. GSK Builders and Developers No.43, 5 <sup>th</sup> Cros, Willson Garden Bengaluru 560 027  <b>PAN NO : AAMFG3247P</b>	<b>Vs.</b>	DCIT Circle-7(1)(1) Bengaluru
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri Hemanth N.P., A.R.
<b>Respondent by</b>	:	Ms. Neha Sahay, D.R.

<b>Date of Hearing</b>	:	26.06.2024
<b>Date of Pronouncement</b>	:	26.06.2024

**O R D E R**

**PER CHANDRA POOJARI, ACCOUNTANT MEMBER:**

This appeal by assessee is directed against ex-parte order of NFAC for the assessment year 2018-19 dated 21.2.2024 passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”).

2. The assessee filed return of income for the assessment year 2018-19 on 31.10.2018 declaring total income of Rs.70,55,410/-. The assessment was completed u/s 143(3) r.w.s. 144B of the Act vide order dated 19.5.2021, wherein the ld. AO made total addition of Rs.45,69,511/- by disallowing 5% on total expenditure. Against this assessee went in appeal before NFAC. NFAC given notice to the assessee on 15.12.2023, 28.12.2023, 5.1.2024 and 29.1.2024. There was no response from the assessee. Hence, NFAC confirmed the order of ld. AO ex-parte. Against this assessee is in appeal before us.

**3.** The ld. A.R. submitted that even before the ld. AO the assessee was deprived of proper opportunity of hearing in view of the Covid period during the course of assessment proceedings as the assessment order was passed on 19.5.2021. The assessee was not well versed with the ITBA portal and the assessee was not able to avail the given opportunities by NFAC. Hence, he prayed that one more opportunity of hearing may be given at the end of the ld. AO.

**4.** The ld. D.R. strongly opposed the argument of assessee's counsel.

**5.** After considering the argument of both the parties, we are of the opinion that there is a force in the argument of ld. A.R. as the assessment order was passed on 19.5.2021, which was Covi period, thereafter order of NFAC was also ex-parte. Being so, in the interest of justice, we remit the entire issue in dispute to the file of ld. AO for fresh consideration.

**6.** In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 26<sup>th</sup> June, 2024

**Sd/-**  
**(Prakash Chand Yadav)**  
**Judicial Member**

**Sd/-**  
**(Chandra Poojari)**  
**Accountant Member**

Bangalore,  
Dated 26<sup>th</sup> June, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**