

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

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

ITA No.793/Bang/2024
Assessment Year: 2017-18

Hottegowdra Shivappa Shivashankar 218, 3 rd Main PJ Extension Davangere 577 002 Karnataka PAN NO : AAMAS4143D	Vs.	ITO Ward-1 Davangere
APPELLANT		RESPONDENT

Assessee by	:	Smt. Prathibha R., A.R.
Revenue by	:	Ms. Neha Sahay, D.R.

Date of Hearing	:	26.06.2024
Date of Pronouncement	:	26.06.2024

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal by assessee is directed against the order of NFAC for the assessment year 2017-18 dated 8.3.2024.

2. The main issue in this appeal is that the NFAC dismissed the appeal in limine for non-prosecution for the reason that assessee has not availed the opportunities given by the NFAC on 14.9.2022, 28.11.2023, 8.12.2023, 19.12.2023 and 28.2.2024.

3. The ld. A.R. submitted that assessee was not well versed in ITBA Portal and failed to take note of the various notices sent by the NFAC through e-mail. Hence, she prayed that one more opportunity may be given to the assessee at the end of NFAC.

4. Considering the argument of ld. A.R., we are of the opinion that NFAC dismissed the appeal for non-prosecution, whereas the assessee was not well versed in the ITBA portal. Hence, in the interest of justice, it is appropriate to remit the issue to the file of

NFAC to decide the same on merit after giving an opportunity of hearing to the assessee.

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

Order pronounced in the open court on 26th June, 2024

Sd/-
(Prakash Chand Yadav)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 26th 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.