

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

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER  
AND  
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA Nos.1047 to 1049 & 1132/Bang/2024
Assessment Years: 2017-18, 2017-18, 2017-18 & 2020-21 respectively

M/s. H. Dasappa and Sons No.65, Flat No.200 IVY Blossom Apartment JP Nagar SO Bangalore South 560 078 Karnataka  <b>PAN NO : AABFH3373E</b>	<b>Vs.</b>	DCIT Central Circle-1(3) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri Siddesh N. Gaddi, A.R.
<b>Respondent by</b>	:	Sri Subramanian S., D.R.

<b>Date of Hearing</b>	:	03.07.2024
<b>Date of Pronouncement</b>	:	03.07.2024

**O R D E R**

**PER BENCH:**

All these appeals filed by the assessee are directed against the order of CIT(A) dated 26.3.2024.

**2.** In these cases, the appeals were filed before Id. CIT(A) belatedly as follows:

<b>Sl.No.</b>	<b>AY</b>	<b>Passed u/s</b>	<b>Date of assessment order</b>	<b>Date of filing with CIT(A)</b>	<b>No. of days delay</b>
1.	2017-18	143(3)	22.09.2022	21.03.2022	215
2.	2017-18	147 rws 144	17.03.2022	27.04.2023	374
3.	2017-18	270A	16.09.2022 (Penalty order)	03.05.2023	199
4.	2020-21	271B	16.09.2022 (Penalty order)	03.05.2023	199

**3.** The contention of the ld. A.R. is that the assessee has failed the adjournment letter before the ld. CIT(A) seeking time to furnish necessary details for delay in filing the appeal before ld. CIT(A). However, he has not considered the same and dismissed the appeals without giving proper opportunity of hearing.

**4.** The ld. D.R. relied on the order of ld. CIT(A) and submitted that the ld. CIT(A) has considered all the submissions made by assessee and dismissed the appeal without condoning the delay in filing the appeal before ld. CIT(A), the same be confirmed.

**5.** We have heard the rival submissions and perused the materials available on record. The ld. CIT(A) has given a notice and corresponding response from the assessee is as follows:

<b>Date of Notice issued</b>	<b>Scheduled Hearing Date</b>	<b>Appellant's response</b>
24.02.2024	On or before 04.03.2024	Nobody appeared on behalf of the appellant and no written submission was filed. Final show cause notice issued.
04.03.2024	Final show cause notice issued and appellant given opportunity to appeal on or before 11.03.2024	The appellant filed adjournment for one month and filed a letter online. Considering the same, another opportunity was issued to be appear on 18.03.2024
11.03.2024	Another final show cause notice issued and appellant given opportunity to appeal on or before 18.03.2024	The appellant after granting adjournment has filed another letter asking for further one month adjournment
19.03.2024	Another final show cause notice issued and appellant given opportunity to appeal on or before 22.03.2024	In response, nobody appeared on behalf of the appellant and no written submission was filed.

**5.1** However, there was no proper reply from the assessee's side and sought adjournments. Hence, the ld. CIT(A) decided the issue without condoning the delay. In our opinion, it is appropriate to give one more opportunity to the assessee to explain delay in filing the appeals before ld. CIT(A) and thereafter, if so, required decide the issue on merit. Ordered accordingly.

**6.** In the result, all the appeals of the assessee are partly allowed for statistical purposes.

Order pronounced in the open court on 3<sup>rd</sup> July, 2024

**Sd/-  
(Beena Pillai)  
Judicial Member**

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

Bangalore,  
Dated 3<sup>rd</sup> July, 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.**