

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "A", BANGALORE**

**Before Shri Chandra Poojari, Accountant Member
&
Shri Prakash Chand Yadav, Judicial Member**

ITA No.1134/Bang/2024: Asst.Year : 2012-2013

Sri.Kiran Lingaraju L/R of Bhartoor Honnappa Lingaraju (Deceased) C/o.G.Venkatesh, Advocate No.6, 1 st Floor, 1 st Main Club Road, Vijayanagar Bangalore – 560 104. PAN: AAALPL2552P.	vs.	The Income Tax Officer Ward 6(3)(1) Bangalore.
(Appellant)		(Respondent)

Appellant by: Sri.G.Venkatesh, Advocate
Respondent by: Ms.Neha Sahay, JCIT-DR

Date of Hearing : 16.07.2024	Date of Pronouncement: 19.07.2024
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ORDER

Per Prakash Chand Yadav, JM :

The present appeal of the assessee is arising from the order of the learned CIT(A) dated 1st March, 2024 having DIN & Order No.ITBA/NFAC/S/250/2023-24/1061837843(1) for assessment year 2012-2013.

2. The present appeal is delayed by 41 days. The Counsel for the drawn attention of the Bench towards the application for condonation of delay and explained the reasons happened in filing the appeal after the due date of limitation. This application is duly supported with the affidavit of the legal heir of the assessee. Ld DR opposed the condonation prayer of assessee. Considering the reasons as

mentioned in the delay application, we hereby condone the delay and proceed to decide this appeal.

3. The facts leading to the present appeal are that the assessee is an individual filed his Income-tax return for the impugned assessment year on 30th April, 2012. Based on the information from AIR, revealing that the assessee has made transaction of Rs.1,40,00,000 and deposited cash of Rs.12,00,000 in his bank account with Karnataka Bank. The case of the assessee was selected for scrutiny by invoking the provisions of section 147 of the Income-tax Act, 1961 (“the Act” hereinafter). During the course of assessment proceedings, the learned Assessing Officer (AO) has issued notices u/s.142(1) of the Act to the assessee on various dates, however, these notices remained un-complied with, and hence, the assessment was framed *ex parte* by making an addition of Rs.52,82,890.

4. Aggrieved with the order of the AO, the assessee filed an appeal before the learned CIT(A), who dismissed the appeal of the assessee for want of prosecution. Now the assessee has come up in appeal before us via his legal heir. The Counsel for the assessee at the outset submitted that the matter may kindly be restored to the file of the AO for deciding it afresh in the interest of justice.

5. The learned Departmental Representative supported the orders of the authorities below.

6. After considering the rival submissions and perusing the material on record, we deem it appropriate to remit the matter before

the AO, so that he would bring the legal heir on record and also adjudicate the matter afresh in accordance with law. Needless to say, the AO will provide proper opportunity of being heard to the assessee in the set aside proceedings.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 19th July, 2024.

Sd/-
(Chandra Poojari)
Accountant Member

Sd/-
(Prakash Chand Yadav)
Judicial Member

Bangalore; Dated: 19th July, 2024
Devadas G*

Copy to:

1. The Appellant.
2. The Respondent.
3. The CIT(A) Concerned.
4. The DCIT concerned.
5. The Sr. DR, ITAT, Bangalore.
6. Guard File.

Asst.Registrar
ITAT, Bangalore