

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

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

ITA No.960/Bang/2024: Asst.Year : 2013-2014

Sri.Vemparala Dillibabu No.33/34, 11 th Main, 15 th Cross, Malleshwaram Bangalore – 560 003. PAN: ADYPD6471B.	vs.	The Assistant Commissioner of Income-tax, Circle 2(2)(1) Bangalore.
(Appellant)		(Respondent)

Appellant by: --- None ---
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 19th March, 2024 having DIN & Order No.ITBA/APL/S/250/2023-24/1062934620(1) for assessment year 2013-2014.

2. The facts leading to the present appeal are that the assessee is an individual and deriving his income from house property, profession and other sources. During the course of assessment proceedings, the learned Assessing Officer (AO) has issued somany notices to the assessee, which remained un-complied with, and hence, the assessment u/s.144 of the Income-tax Act, 1961 ("the Act" hereinafter) has been framed.

3. Aggrieved with the order of the AO, the assessee preferred an appeal before the CIT(A). The assessee *inter alia* contended that the

notices sent by the AO were remained unattended because of the fact that the assessee has vacated the premises five years ago and though the new address was duly informed to the AO yet the AO has sent all notices to the old address. The Id.CIT(A) has issued around three notices to the assessee, and thereafter, dismissed the appeal of the assessee *ex parte* for want of prosecution.

4. Aggrieved by the action of CIT(A), the assessee has come up in appeal before us. Notice of hearing was duly served on the assessee. However, no-one appeared from the side of the assessee. The learned Departmental Representative relied on the orders of the authorities below.

4. After considering the rival submissions and perusing the records of the case, we are of the view that this matter requires fresh adjudication at the end of the AO. Hence, we restore the matter to the file of the AO for fresh adjudication in accordance with law. Needless to say, the AO will provide proper opportunity of being heard to the assessee in the set aside proceedings.

5. 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