

**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH : BANGALORE**

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 1118/Bang/2024
Assessment Year : 2014-15

Shri Nagappa R Kashiraj, R/o Hosakere Village, Shahpur, Yadgir District – 585 309. PAN: AJAPN6625K	Vs.	The Income Tax Officer, Ward – 1, Yadgir.
APPELLANT		RESPONDENT

Assessee by	:	Shri G. Venkatesh, CA
Revenue by	:	Shri V. Parithivel, JCIT-DR

Date of Hearing	:	15-07-2024
Date of Pronouncement	:	22-07-2024

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal arises out of the order dated 28.05.2024 passed by NFAC, Delhi for A.Y. 2014-15.

2. At the outset, the Ld.AR submitted that, this is the second round of litigation before this *Tribunal*. He submitted that, in the first round, this *Tribunal* remitted the issue vide order dated

13.03.2020 to adjudicate the issue raised by the assessee and to pass speaking order in respect of the same. In the remand proceedings, the case migrated to NFAC and notices were issued to the assessee on 01.11.2023, 26.04.2024 and 14.05.2024.

3. The Ld.AR submitted that, he himself was representing the assessee before the Ld.CIT(A), however due to certain personal preoccupation as well as the shifting of office premises of Ld.AR, the main file of the assessee was misplaced and the first two notices issued by the Ld.CIT(A) could not be accessed by him.

In all fairness, he submitted that, thereafter 3rd notice issued on 14.05.2024, the Ld.AR filed adjournment application seeking two weeks time to represent the case of the assessee, as certain additional evidences were required to be filed before the first appellate authority. However, it is submitted that, the Ld.CIT(A) without considering the adjournment application, passed the impugned order on 28.05.2024. He submitted the assessee may be provided with one opportunity as the non-appearance of the assessee is not attributable to assessee and it was due to the bonafide reasons that the Ld.AR himself could not appear.

The Ld.DR though opposed could not controvert the submissions of the Ld.AR.

4. We have perused the submissions advanced by both sides in the light of records placed before us.

5. We note that assessee in the present facts of the case, deserves an opportunity of being heard before the Ld.CIT(A). The

assessee is directed to furnish all the relevant details / additional evidences which shall be considered by the Ld.CIT(A) in deciding the issues on merits.

Needless to say that proper opportunity of being heard must be granted to assessee in accordance with law.

Accordingly, the grounds raised by the assessee stands partly allowed for statistical purposes.

In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 22nd July, 2024.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 22nd July, 2024.
/MS /

Copy to:

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore