

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

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

<b>ITA No. 1173/Bang/2024</b>
<b>Assessment Year : 2018-19</b>

Shri Gami Paresh Naran, A-17, 544, 6 <sup>th</sup> Main, Domlur, Bengaluru – 560 071. <b>PAN: AJVPN1377P</b>	<b>Vs.</b>	The Income Tax Officer, Ward – 1(2)(1), Bangalore.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri Zain Khan, CA
Revenue by	:	Shri V. Parithivel, JCIT-DR

Date of Hearing	:	18-07-2024
Date of Pronouncement	:	24-07-2024

**ORDER**

**PER BEENA PILLAI, JUDICIAL MEMBER**

Present appeal arises out of order dated 10.05.2024 passed by NFAC, Delhi for A.Y. 2018-19.

**2.1** At the outset, the Ld.AR submitted that, the assessee could not represent itself before the Ld.CIT(A)/NFAC and is an ex-parte order. It is submitted that 4 notices were issued by the Ld.CIT(A)/NFAC was during the covid period, and the final notice was issued on 06.05.2024 fixing the date of hearing on 13.05.2024. The Ld.AR submitted that the Ld.CIT(A)/NFAC however passed the impugned order on 10.05.2024 and thus submitted that the assessee was denied opportunity of being heard. He thus prayed for the issues to be remanded to the Ld.CIT(A) / NFAC to consider the issues on merits.

**2.2** The Ld.DR on the contrary could not controvert the above submissions of the assessee.

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

**2.3** We note that assessee has not been granted opportunity of being heard before the Ld.CIT(A)/NFAC which is against the principles of natural justice. In the interest to render substantial justice, we remit this appeal to the Ld.CIT(A)/NFAC to decide the issues on merits in accordance with law. The assessee is directed to furnish all relevant details / documents in support of its claim and upon verification of the same, the Ld.CIT(A)/NFAC shall pass a detailed order 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 24<sup>th</sup> July, 2024.**

Sd/-  
(LAXMI PRASAD SAHU)  
Accountant Member

Sd/-  
(BEENA PILLAI)  
Judicial Member

Bangalore,  
Dated, the 24<sup>th</sup> July, 2024.  
/MS /

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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