

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

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

ITA No. 482/Bang/2024
Assessment Year : 2014-15

M/s. Tulip Data Centre Services Pvt. Ltd., Sigma Soft Park 7, Ground Floor, Gamma Tower, Ramagondanahalli, Whitefield – 560 066. PAN: AADCT6505F	Vs.	The Deputy Commissioner of Income Tax, Circle – 7(1)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Ravindra Singh Ahuja, 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 14.02.2024 passed by NFAC, Delhi for A.Y. 2014-15.

2.1 At the outset, the Ld.AR has submitted that, the impugned order is an ex-parte order and the Ld.CIT(A) has not decided the issues on merits. He submitted that during the first appellate proceedings, the NFAC issued 4 notices on various dates in the month of January and one notice in the month of February. The Ld.AR drew attention to page 2 of the impugned order wherein the dates of notices issued to assessee is tabulated.

2.2 He submitted that, on receipt of the second notice, the assessee has filed an application for adjournment which was not adhered to by the Ld.CIT(A). He submitted that, the last two notices issued on 16.01.2024 and 07.02.2024 was not received by the assessee as the office of the assessee had already been shut down due to attachment of asset by institutions.

2.3 The Ld.AR submitted that, even before the Ld.CIT(A), assessee could not represent itself properly due to protracting litigations that was going on against assessee at various forums. He thus prayed for remand of the appeal in order to render justice to the assessee to consider the evidences available with the assessee to justify its claim.

2.4 The Ld.DR also prayed for the appeal to be remanded to the Ld.AO for considering various evidences that could be filed by the assessee in support of its claim.

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

3. We note that substantial justice has not been rendered to the assessee, as the assessee could not properly represent itself at the assessment stage as well as at the first appellate state. Considering the circumstances that prevailed due to which assessee could not represent itself, we remit the appeal back to the Ld.AO for *denovo* consideration of the issues. We also direct the assessee to furnish all relevant documents in support of the claim and upon verification of the same by the Ld.AO, the issues may be considered in accordance with law.

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 24th July, 2024.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 24th July, 2024.
/MS /

Copy to:

1. Appellant
3. CIT
5. Guard file

2. Respondent
4. DR, ITAT, Bangalore
6. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore