

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

ITA No.1195/Bang/2024
Assessment Year : 2017-18

Shri. Sagar Singh, No.117/A, 5 th Main Industrial Suburb, 2 nd Stage, Yeshvanthpur, Bengaluru – 560 022. PAN : AIRPS 0052 K	Vs.	DCIT, Circle – 6(1)(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Mahesh, Advocate
Revenue by	:	Ms. Neera Malhotra, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	22.07.2024
Date of Pronouncement	:	22.07.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the order of CIT(A) dated 29.02.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2017-18.

2. There is a delay of 51 days in filing this appeal. Assessee has filed application for condonation of delay along with a supporting affidavit stating that the assessee had not received notices in physical form and the same were sent to the email ID which is defunct due to closure of business of assessee due to continuous losses. We have perused the reasons stated in the application for condonation of delay for belated filing of this appeal and we are of the view that

there is reasonable cause and no laches can be attributed to the assessee for belated filing of this appeal. Hence, we condone the delay of 51 days in filing this appeal and proceed to dispose off the same on merits.

3. At the very outset, we notice that the appeal of the assessee before the CIT(A) has been decided ex-parte. The reason for deciding the appeal ex-parte was that assessee did not reply to notices issued on 18.10.2023, 07.02.2024 and 22.02.2024 from the Office of the CIT(A) to file written submissions. The learned AR submitted that assessee could not respond to the notices due to the reason that assessee had suffered heart attack and the business was under continuous losses. It was submitted that in the interest of justice and equity, one more opportunity may be provided to the assessee to represent his case before the AO.

4. The learned DR was duly heard.

5. We have heard the rival submissions and perused the material on record. The Office of the CIT(A) had issued several notices directing the assessee to file written submissions. Since there was no response by the assessee to the notices issued by the CIT(A), the CIT(A) passed ex-parte order. It is the claim of the assessee that due to assessee's ill health; assessee could not respond to the notices sent by the CIT(A). In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent his case. Since assessment was completed under section 144 of the Act, the issues raised in this appeal are restored to the AO. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(WASEEM AHMED)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 22.07.2024.

/NS/*

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| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR, ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.