

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

ITA No.1171 & 1172/Bang/2024
Assessment Years : 2011-12 & 2013-14

Meghana Satish Shetty, Shiralakoppa Road, Sorab S.O, Sorab, Shimoga – 577 429. PAN – CEDPS 3502 N	Vs.	The Income Tax Officer, Ward – 2, Shivamogga.
APPELLANT		RESPONDENT

Assessee by	:	Shri Varun Bhat, CA
Revenue by	:	Shri Subramanian S, JCIT

Date of hearing	:	19.08.2024
Date of Pronouncement	:	21.08.2024

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER :

These appeals filed by the assessee are against the order passed by the NFAC, Delhi both dated 24/05/2024 vide DIN No.ITBA/NFAC/S/250/2024-25/1065123262(1) for the assessment year 2011-12 and DIN No.ITBA/NFAC/S/250/2024-25/1065123381(1) for the assessment year 2013-14

2. At the outset, it was noticed that the assessee was served various notices intimating the date of hearing before the learned CIT-A but there was no compliance. In the absence of any cooperation by the assessee,

the Id. CIT-A upheld the order of the AO. However, the Id. AR before submitted that it was 2nd round of litigation before the CIT-A in consequence to the direction issued by the ITAT vide order dated 13 September 2019. But the Id. CIT-A issued notice to the assessee 1st time dated 16 October 2023 after a gap of 4 years. As per the Id. AR, because of the long gap, the assessee could not keep a track on the notices issued by the learned CIT-A intimating the date of hearing. The Id. AR further submitted that the assessee is an illiterate person and therefore finds difficult to response the notices issued by the revenue authorities and therefore he requested to hear the matter on merit. As per the Id. AR, the assessee has a strong case in his favour on merit and therefore the matter should not be set aside to the file of the Id. CIT-A for fresh adjudication.

3. On the contrary the Id. DR contended that the assessee is not vigilant to pursue the matter and therefore the same should be dismissed. According to the Id. DR the assessee has no case on merit and therefore he is purposely avoiding to response to the notices issued by the Id. CIT-A even during the 2nd round of litigation.

4. Without prejudice to the above, the Id. DR also contended that the assessee did not appeal before the Id. CIT-A and therefore the same should not be heard by the ITAT on merit after bypassing the Id. CIT appeal. According to the Id. DR, the matter at the most can be set aside to the file of the Id. CIT-A for fresh adjudication on merit as per the provisions of law.

5. After hearing both the sides and perusal of the materials available on record, it appears that the assessee has been negligent in pursuing the appeal before the Id. CIT-A. Admittedly, it is the 2nd round of litigation before us. The ITAT on the earlier occasion vide order dated 13 September 2019 has set aside issue to the file of the Id. CIT-A for fresh adjudication as per the provisions of law. Indeed, the Id. CIT-A has issued notice to the assessee 1st time in consequence to the direction of the ITAT after a gap of almost 4 years but in between there was covid pandemic which is sufficient to justify the gap of 4 years. Nevertheless, in the interest of justice and fair play, we are inclined to extend one more opportunity to the assessee to represent his case before the Id. CIT-A along with the cogent and supporting materials. It is also directed that the assessee shall cooperate during the proceedings and shall not seek any adjournment without just cause. Hence, with this observation, we set aside the issue to the file of the Id. CIT-A for fresh adjudication as per the provisions of law. Thus, the ground of appeal of the assessee is hereby allowed for statistical purposes.

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

Coming to ITA No. 1172/Bang/2024 for the Assessment Year 2013-14

7. The facts of the case on hand are identical to the facts of the case discussed above, therefore, respectfully following the same, we set aside the issue to the file of the Id. CIT-A for fresh adjudication as per the provisions of law. Thus, the ground of appeal of the assessee is hereby allowed for statistical purposes.

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

9. In the combine result, both the appeal filed by the assessee are allowed for statistical purposes.

Order pronounced in court virtually on 21st day of August, 2024

Sd/-
(YOGESH KUMAR US)
Judicial Member

Sd/-
(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 21st August, 2024
/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore