

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

ITA No.1090/Bang/2024
Assessment Year: 2017-18

Mohammed Kaleem M.K. Agarbatti Company Attarwadi Old Bazar Road Sindhanur Sindhanur 584 128  <b>PAN NO : BBQPK1637R</b>	<b>Vs.</b>	ITO Ward-1 Raichur
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri Shreehari Kutsa, A.R.
<b>Respondent by</b>	:	Sri Subamanian S., D.R.

<b>Date of Hearing</b>	:	19.08.2024
<b>Date of Pronouncement</b>	:	21.08.2024

**O R D E R**

**PER YOGESH KUMAR U.S. JUDICIAL MEMBER:**

This appeal by assessee is directed against order of NFAC passed u/s 2017-18 dated 18.04.2024 passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”).

2. The assessee raised various grounds on merit of the addition made by ld. AO sustained by NFAC. The assessee also raised additional grounds before us with regard to non-issue of notice u/s 143(2) of the Act.

3. At the time of hearing, the ld. D.R. produced a copy of the notice issued u/s 143(2) dated 24.09.2018 and also postal acknowledgement for having served the said notice to the assessee. As such, no argument has been put by the ld. A.R. before us. Accordingly, the additional ground of the assessee is dismissed.

4. Coming to the order of the ld. CIT(A)/NFAC which has been passed ex-parte and the assessment order is also passed u/s. 144 of the act wherein the assessee failed to appear before the Ld.AO. The Ld.Counsel submitted that if an opportunity is given to the assessee to appear before the Ld.AO to put forth the case, no hardship will be caused to the department or revenue. Considering the above facts and circumstances of the case, we are of the considered opinion that it is appropriate to remit the issue to the file of the Ld.AO for a fresh consideration. Ordered accordingly. At the same time, as the assessee failed to appear before the Ld.AO and also before the Ld.CIT(A), we are inclined to impose the cost of Rs. 1,000/- on the assessee which shall be paid to the Prime Minister Relief Fund and the proof of challan shall be produced before the ld.AO for due verification.

5. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 21<sup>st</sup> Aug, 2024

**Sd/-**  
**(Waseem Ahmed)**  
**Accountant Member**

**Sd/-**  
**(Yogesh Kumar U.S.)**  
**Judicial Member**

Bangalore,  
Dated 21<sup>st</sup> Aug, 2024.  
VG/SPS

Copy to:

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

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**