

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.1341/Bang/2024
Assessment Years : 2017-18

Saraswathi M Khjuri, Legal Heir of Late Mahalingappa Basappa, 76, Revensiddeshwar Colony, Gunj, Gulbarga – 585 104. PAN – AKVPB 0982 B	Vs.	The Income Tax Officer, Ward – 1 & TPS, Gulbarga.
APPELLANT		RESPONDENT

Assessee by	:	None
Revenue by	:	Shri Ganesh R Ghale, Standing Counsel

Date of hearing	:	19.08.2024
Date of Pronouncement	:	26.08.2024

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER :

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi dated 14/05/2024 vide DIN No.ITBA/NFAC/S/250/2024-25/1064859862(1) for the assessment year 2017-18.

2. At the outset, it was noticed that the assessee did not appear during the proceedings before the learned CIT-A despite the fact that several notices were issued by the learned CIT-A intimating the date of hearing. All the notices were issued by the learned CIT-A at the email ID

given by the assessee in form No. 35 submitted in the appeal. However, on perusal of the relevant column of form 35 where the email ID was furnished by the assessee, we note that it was clearly specified that no communication should be sent to the email id. Nevertheless, all the notices were issued by the learned CIT-A through the email only. Thus, we are of the view that non-appearance before the learned CIT-A cannot be attributed to the default of the assessee. As such we are of the view that there was sufficient reason for the assessee which prevented him for non-response of the notices issued by the Id. CIT-A.

3. However, it is important to note that the assessee in response to the notices issued by the learned CIT-A has also sought adjournment on some of the occasion which implies that the assessee was aware of the proceedings before the Ld. CIT-A. Therefore, the assessee cannot the plea that he was unaware of the proceedings before the learned CIT-A as the notices were communicated at the email ID.

4. However, the learned AR appearing on behalf of the assessee before us has undertaken the responsibility for necessary compliance before the revenue authorities and therefore he requested to set aside the issue to the file of the AO for fresh adjudication as per the provisions of law as the assessee also failed to appear during the assessment proceedings.

5. In view of the above, 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 AO. It is also directed that the assessee shall not seek any adjournment without just cause. Hence, we set aside the issue

to the file of the AO for fresh adjudication as per the provisions of law. Hence, 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.

Order pronounced in court on 26th day of August, 2024

Sd/-

(PRAKASH CHAND YADAV)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 26th 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