

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC - C” BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT**

ITA No.1310/Bang/2024
Assessment Year : 2017-18

Shri. Mulloly Mahesh, H. No.17-20-1465 Ramesh Sadan, S. L. Mathias Road, Falnir, Mangalore – 575 001. <b>PAN : ACLPM 6230 F</b>	Vs.	ITO, Ward – 2(3), Mangaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Srinivas Kamath, CA
Revenue by	:	Shri. Ganesh R. Gale, Standing Counsel for Department.

Date of hearing	:	12.08.2024
Date of Pronouncement	:	12.08.2024

**ORDER**

*Per George George K, Vice President:*

This appeal at the instance of the assessee is directed against the Order of Addl/JCIT(A) dated 10.06.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2017-18.

2. At the very outset, I notice that this appeal has been decided by the Addl/JCIT(A), ex-parte, stating that assessee did not respond to the notices issued from the Office of Addl/JCIT(A). The learned AR submitted that appeal was instituted before the CIT(A) on 15.01.2020 against the Order passed under section 143(3) of the Act (Assessment Order dated 20.12.2019). Subsequently, the appeal migrated to NFAC and assessee had responded to all the notices except for notice issued on 18.04.2024, which learned AR claims that assessee did not receive the

same. It was submitted that for the notices issued from the Office of Addl/JCIT(A) dated 30.05.2024 (due dated for submission on 05.06.2024), assessee had filed an adjournment application on 04.06.2024 requesting time for submission till 20.06.2024. It was stated by the learned AR that without taking notice of the adjournment application, the Addl/JCIT(A) passed the impugned Order on 10.06.2024. Assessee had filed a copy of the adjournment application on 04.06.2024 requesting for 15 days time till 20.06.2024.

3. The learned Standing Counsel did not have a serious objection for restoring the matter to the Addl/JCIT(A).

4. I have heard the rival submissions and perused the material on record. The Addl/JCIT(A) had passed the impugned Order ex-parte. Assessee had placed on record the adjournment application dated 04.06.2024 requesting time for filing the written submission till 20.06.2024. However, the impugned Order was passed on 10.06.2024 without hearing the assessee. In the interest of justice and equity, I am of the view that one more opportunity should be provided to the assessee to represent his case. Accordingly, the matter is restored to the files of CIT(A). Assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment in the matter. It is ordered accordingly.

5. 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/-**

**(GEORGE GEORGE K)  
Vice President**

Bangalore.

Dated: 12.08.2024.

/NS/\*

Copy to:

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

By order

Assistant Registrar,  
ITAT, Bangalore.