

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

BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT

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| ITA No.1167/Bang/2024 |
| Assessment Year : 2017-18 |

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| M/s. Hampi Hemakuta Sri Gayathri Peeta Mahasamsthana Trust, Devanga Sangha Hostel Building, Devanga Sangha Road, S. R. Nagar, Bengaluru – 560 027. PAN : AAATH 6530 Q | Vs. | ITO (Exemptions), Ward – 1, Bengaluru. |
| APPELLANT | | RESPONDENT |

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|-------------|---|--|
| Assessee by | : | S/Shri. Kantha Devadiga S, CA and Thirumala Naidu K, CA |
| Revenue by | : | Shri. Ganesh R. Gale, Standing Counsel for Department. |

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| Date of hearing | : | 13.08.2024 |
| Date of Pronouncement | : | 13.08.2024 |

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the order of CIT(A) dated 21.03.2024, 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 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 several notices issued from the Office of the Addl/JCIT(A) to file written submissions. The learned AR submitted that due to

the administrative challenges and change in key personnel responsible for handling the appeal, assessee could not respond to the notices. It was submitted that in the interest of justice and equity, one more opportunity may be provided to the assessee to represent its case before the First Appellate Authority (FAA).

4. The learned Standing Counsel was duly heard.

5. I 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 administrative reasons, assessee could not respond to the notices sent by the CIT(A). I strongly deprecate the nonchalant attitude of the assessee in not filing the written submissions on time. However, in the interest of justice and equity, I am of the view that assessee ought to be provided with one more opportunity to represent its case. Accordingly, the issues raised in this appeal are restored to the file of FAA. 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/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 13.08.2024.

/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.