

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

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
AND
SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

ITA No. 1432/Bang/2024
Assessment Year : 2015-16

Shri Jayappa Reddy, No. 1, Cholanayakanahalli, R T Nagar, Bangalore – 560 032. PAN: AGAPJ9691E	Vs.	The Income Tax Officer, Ward – 6(3)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Prathik .P, CA
Revenue by	:	Smt. Neha Sahay, JCIT-DR

Date of Hearing	:	04-09-2024
Date of Pronouncement	:	05-09-2024

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal arises out of order dated 05/06/2024 passed by NFAC, Delhi for A.Y. 2015-16.

2. At the outset, the Ld.AR submitted that this is the second round of litigation arising out of remand by this *Tribunal* vide

order dated 23/07/2019 to the Ld.CIT(A). The Ld.AR submitted that this *Tribunal* remanded the appeal to the Ld.CIT(A) to get the additional evidences and certain other documents as recorded therein, verified by the Ld.AO by calling for a remand report. The Ld.CIT(A) has without following the directions dismissed the appeal.

3. In the interest of justice, we are of the view that this appeal deserves to be remanded to the Ld.CIT(A) once again, strictly directing the Ld.CIT(A) to follow the directions of this *Tribunal* in the order dated 23/09/2017. The Ld.CIT(A) shall verify the documents filed by the assessee and call for a remand report. Needless to say that copy of the remand report shall be forwarded to the assessee and the issues shall be considered in accordance with law. It is also directed that proper opportunity of being heard must be granted to assessee.

In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 05th September, 2024.

Sd/-
(RAMIT KOCHAR)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 05th September, 2024.
/MS /

Copy to:

1. Appellant
3. CIT
5. Guard file

2. Respondent
4. DR, ITAT, Bangalore
6. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore