

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

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

ITA No.1398/Bang/2024
Assessment Year : 2017-18

M/s. The Bharath Co-operative Credit Society Ltd., Near Raghavendraswamy Mutt, Sagar, Shimoga District – 577 401. PAN : AAAAP 2556 R	Vs.	ITO, Ward – 3, Shimoga.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Prakash Shreedhar Hegde, CA
Revenue by	:	Shri. V. Parithivel, JCIT(DR)(ITAT), Bengaluru.

Date of hearing	:	03.09.2024
Date of Pronouncement	:	03.09.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the order of CIT(A) dated 06.06.2024, 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, we notice that the appeal of the assessee before the CIT(A) has been decided ex-parte. The CIT(A) dismissed the appeal of assessee *in limine* without adjudicating on merits. The reason for deciding the appeal ex-parte was that assessee did not reply to several notices issued from the Office of the CIT(A) to file written submissions. The learned AR submitted that assessee

did not receive any of the hearing notices sent by the CIT(A) as the same may have been settled in the 'spam' folder of the emails.

4. The learned DR supported the orders of the AO and CIT(A).

5. We 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, the CIT(A) passed ex-parte order. It is the claim of the assessee that assessee did not receive any of the hearing notices sent by the CIT(A) as the same may have been settled in the 'spam' folder of the emails. In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent its case and accordingly the issues are restored to the files of the CIT(A). 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/-

(WASEEM AHMED)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 03.09.2024.

/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.