

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

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No.1324/Bang/2024
Assessment Year : 2018-19

Shri. Thammanna Nagesh, 81, Kasaba Hobli Galigara Hundi, Mysore – 570 019. PAN : AZXPN 1784 G	Vs.	ITO, Ward – 1(1), Mysore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Sanket S Nayak, CA
Revenue by	:	Shri. Subramanian S, JCIT(DR)(ITAT), Bengaluru.

Date of hearing	:	03.10.2024
Date of Pronouncement	:	03.10.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the order of National Faceless Appeal Centre (NFAC) dated 14.05.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2018-19.

2. At the very outset, we 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 notices issued from the Office of the CIT(A) to file written submissions. The assessee has submitted that he could not respond to the notices sent by CIT(A) as he could not access email due to his basic educational background and he being familiar with vernacular language. It was submitted that

in the interest of justice and equity, one more opportunity may be provided to the assessee to represent his case before the AO.

3. The learned DR was duly heard.

4. We have heard the rival submissions and perused the material on record. The Office of the CIT(A) had issued 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 assessee's basic educational background; assessee could not access to emails and respond to the notices sent by the CIT(A). In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent his case. Since assessment was completed under section 144 of the Act, the issues raised in this appeal are restored to the AO. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. 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/-

(LAXMI PRASAD SAHU)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 03.10.2024.

/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.