

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

**Before Shri George George K., Vice President
and
Ms. Padmavathy S., Accountant Member**

ITA No. 1664/Bang/2024 (Assessment Year: 2017-18)		
Veena Anand No. 148, 6th Main Bagalur Cross, Yelahanka Bengaluru 560063 PAN – AHIPV3465F (Appellant)	vs.	ACIT, Circle 6(3)(1) BMTc Building Koramangala Bengaluru 560095 (Respondent)
Assessee by:	Shri Jeevan, Advocate	
Revenue by:	Ms. Neha Sahay, JCIT-DR	
Date of hearing:	17.10.2024	
Date of pronouncement:	21.10.2024	

ORDER

Per: Padmavathy S., A.M.

This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [CIT(A)] dated 14.02.2024 for Assessment Year (AY) 2017-18.

2. The assessee has raised the following grounds of appeal: -

- “1. *On the fact and circumstances of the case, the learned CIT(A) erred in uploading the order of Assessing Officer, in the manner in which he did.*
2. *On the facts and circumstances of the case, the learned CIT(A) erred in providing sufficient opportunity to the Appellant to put forth the submissions of the Appellant.*
3. *On the facts and circumstances of the case, the learned CIT(A) erred in upholding the additions of Rs. 1,40,22,995/- being difference of turnover as declared in VAT returns and turn over as per financials.*

4. *On the facts and circumstances of the case, the learned CIT(A) erred in upholding Rs. 18,57,507/- income being shown under the head sign board display. Which was received from united services and beam global spirits and wine India Pvt. Ltd.*
5. *For these and such other grounds that may be raised at the time of hearing. The Appellant prays that the appeal may please be allowed to meet the ends of justice.”*

4. There is a delay of 132 days in filing the appeal before us and the assessee filed a petition with an affidavit for condonation of delay. Having heard both the parties and perused the material on record, we are of the view that there is a reasonable and sufficient cause for the delay in filing the appeal before the Tribunal. Therefore following the Hon'ble Supreme Court decision in the case of Collector, Land Acquisition Vs. MST.Katiji & Ors., (167 ITR 471) (SC) we condone the delay of 132 days in filing the appeal and admit the appeal for adjudication.

5. The assessee, an individual, filed the return of income for AY 2017-18 on 01.11.2017 declaring total income of Rs. 96,34,910/-. The case was selected for scrutiny and the statutory notices were duly served on the assessee. The Assessing Officer (AO) completed the assessment by making addition towards the difference between sales as per the VAT return and as per financials. The AO also made addition towards income from signboard display not offered to tax. Aggrieved, assessee filed further appeal before the CIT(A).

6. The CIT(A) passed an exparte order confirming the addition made by the AO for the reason that the assessee did not respond to the various notices issued by the CIT(A). The assessee is in appeal before the Tribunal against the order of the CIT(A).

7. We have heard the rival contentions and perused the material on record. It was submitted before us that the assessee was not aware of the online appeal

proceedings since the assessee is not well versed in technology. Hence the assessee was not aware of the notices sent through email and hence could not appear before the CIT(A). The learned A.R. accordingly prayed for one more opportunity to the assessee to represent the case before the CIT(A). The Id DR strongly objected to remitting the appeal back to the CIT(A). Considering the facts peculiar to the case and in the interest of justice and fair play we are inclined to give one more opportunity to the assessee. Accordingly, we remit the appeal back to the CIT(A) for a denovo consideration with a direction to call for necessary details for the purpose of adjudication on merits in accordance with law. The assessee is directed to furnish the details as may be called for by the CIT(A) without seeking adjournments and cooperate with the appeal proceedings. It is ordered accordingly.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 21st October, 2024.

Sd/-
(George George K.)
Vice President

Sd/-
(Padmavathy S.)
Accountant Member

Bengaluru, Dated: 21st October, 2024
n.p.

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT, concerned*
4. *The DR, ITAT, Bangalore*
5. *Guard File*

//True Copy//

By Order

Assistant Registrar
ITAT, Bangalore