

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

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

ITA Nos.1596 and 1597/Bang/2024
Assessment Year : 2018-19

Shri. Aithanahalli Hanumanthaiah Hanumanthe Gowda, No.981, 3 rd Block, 1 st Cross, BSK 3 rd Stage, Bangalore – 560 085. PAN : ABGPH 7332 B	Vs.	ITO, Ward – 7(2)(5), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. H. Guruswamy, ITP
Revenue by	:	Ms. Neha Sahay, JCIT(DR)(ITAT), Bengaluru.

Date of hearing	:	08.10.2024
Date of Pronouncement	:	08.10.2024

ORDER

Per George George K, Vice President:

These appeals at the instance of the assessee are directed against the orders of National Faceless Appeal Centre (NFAC) both dated 21.08.2024, 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 appeals of the assessee before the AO and the CIT(A) have been decided ex-parte. The reason for deciding the appeals ex-parte before the AO and the CIT(A) was that assessee did not respond to the several notices issued to file the written submissions.

3. For the Assessment Order being passed ex-parte, it is the claim that assessee was not in receipt of the hearing notices and became aware of the Assessment Order being passed only after penalty proceedings were initiated which had resulted in belated filing of appeal before the CIT(A). It was submitted by the learned AR that for the aforesaid reasons, the delay in filing the appeal before the CIT(A) was condoned and appeal was taken on record. It was submitted before the First Appellate Authority that assessee had filed an adjournment application on 06.08.2024 seeking time till 20.08.2024 for filing the written submissions. However, the CIT(A), without heeding to the request of the assessee, passed the impugned Orders on 21.08.2024. It was further stated by the learned AR that assessee could not upload the submissions before the CIT(A) since the option for uploading the written submission was blocked after 05.08.2024.

4. The learned DR was duly heard.

5. We have heard the rival submissions and perused the material on record. It is the claim of the learned AR that Assessment Order has been passed ex-parte since notice issued from the Office of the AO was not served on the assessee. As regards the passing of ex-parte Order by the CIT(A), we find that the Office of the CIT(A) had issued a notice on 29.07.2024 directing the assessee to file the written submissions by 05.08.2024 (last and final opportunity). Assessee had filed an adjournment application on 06.08.2024 requesting time till 20.08.2024 for filing the written submissions before the CIT(A). It is the claim of the AR that assessee could not upload the written submissions subsequent to 05.08.2024 since uploading option was denied after the aforesaid date. 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 the Assessment and the Penalty Order is also ex-parte, we deem it appropriate to restore these appeals to the files of the

AO. The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

6. In the result, appeals filed by the assessee are 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: 17.10.2024.

/NS/*

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| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR, ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.