

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

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
MS. PADMAVATHI. S, ACCOUNTANT MEMBER**

ITA No.1695/Bang/2024
Assessment Year : 2020-21

Shri. Sandeep Gudibanda, 10-2-289/120/48, 307/MIGH, Potti Sri Ramulu Nagar, Vijayanagar Colony, Hyderabad – 500 057. PAN : AIFPG 8842 B	Vs.	ITO, Ward – 5(3)(2), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Vinod, Advocate
Revenue by	:	Ms. Neha Sahay, JCIT(DR)(ITAT), Bengaluru.

Date of hearing	:	16.10.2024
Date of Pronouncement	:	16.10.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the order of CIT(A) dated 11.07.2024, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2020-21.

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 file written submission in response to the three notices issued from the Office of the CIT(A). The learned AR submitted that CIT(A) had issued three notices in a span of one month (i.e., from April, 2024 to May 2024). It was submitted by the learned AR that assessee had filed an

adjournment application for the last of the three notices issued from the Office of the CIT(A) and CIT(A) without taking note of the same, passed ex-parte order. 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 CIT(A).

3. The learned DR supported the orders of the AO and CIT(A).
4. We have heard the rival submissions and perused the material on record. The Office of the CIT(A) had issued three 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 had submitted adjournment application for one of the notices served which was not taken note 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 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.
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/-

(PADMAVATHY S)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 16.10.2024.

/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.