

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
AND  
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.1871/Bang/2024
Assessment Year: 2020-21

Maddhipatti Hanumantha Reddy Sudarshana Reddy No.S-46,5 <sup>th</sup> Cross Kirloskar Colony Basaveshwaranagar Bangalore 560 079  <b>PAN NO :ALIPS3131M</b>	<b>Vs.</b>	DCIT Circle-6(1)(1) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri V. Chandrashekhar, A.R.
<b>Respondent by</b>	:	Shri V. Parithivel, D.R.

<b>Date of Hearing</b>	:	04.11.2024
<b>Date of Pronouncement</b>	:	04.11.2024

**O R D E R**

**PER PRAKASH CHAND YADAV, JUDICIAL MEMBER:**

The present appeal of the assessee is arising from the order of Id. CIT(A) dated 27.8.2024 and relates to assessment year 2020-21 having DIN & Order No.ITBA/NFAC/S/250/2024-25/1068023971(1).

**2.** The assessee has raised six grounds of appeal, yet the only issue is whether Id. CIT(A) is correct in law in dismissing the appeal of the assessee without condoning the delay of 70 days.

**2.1** At the outset, the Id. Counsel for the assessee pointed out that the delay happened on account of the fact that all the correspondences were made at the registered mail ID of the erstwhile

CA, who failed to communicate about the taxation proceedings to the assessee. Ld. Counsel for the assessee further submitted that the AO has also passed the assessment without examining the submissions and the evidences filed by the assessee before the AO.

**3.** The ld. D.R. relied upon the order of authorities below.

**4.** We have heard the rival submissions and perused the materials available on record. For the sake of brevity, we are not adverting to the facts of the case at present, because both authorities have passed the orders ex-party. Considering the facts and circumstances we are of the view that one more opportunity shall be given to the assessee for presenting his case. Therefore, in the interest of justice we remit the matter to the file of AO for examining a fresh.

**5.** Needless to say that the AO will provide sufficient opportunity to the assessee and the assessee will also cooperate with department in the remand proceedings.

**6.** In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 4<sup>th</sup> Nov, 2024

**Sd/-**  
**(Waseem Ahmed)**  
**Accountant Member**

**Sd/-**  
**(Prakash Chand Yadav)**  
**Judicial Member**

Bangalore,  
Dated 4<sup>th</sup> Nov, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT

4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,  
ITAT, Bangalore.**