

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

BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT

ITA No.1800/Bang/2024
Assessment Year : 2017-18

M/s. Paramahamsa Pattina Sahakara Sangha (N), B H Road, Batawadi, Tumkur – 572 103. PAN : AANAS 1986 P	Vs.	ITO, Ward – 3, Tumkur.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Prakash Hegde, CA
Revenue by	:	Shri. Ganesh R Gale, Standing Counsel for Department.

Date of hearing	:	21.10.2024
Date of Pronouncement	:	21.10.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the Order of Addl / JCIT(A) dated 12.12.2023, passed under section 250 of the Income Tax Act, 1961 (hereinafter called ‘the Act’). The relevant Assessment Year is 2017-18.

2. There is a delay of 221 days in filing this appeal before the Tribunal. Assessee has filed a petition for condonation of delay stating therein the reasons for the belated filing of the appeal. The Manager of the assessee Trust has also filed an affidavit in support of the condonation application. On perusal of the reasons stated for late filing of the appeal, I am of the view that no latches can be

attributed to the assessee as there is sufficient cause for belated filing of this appeal. Hence, I condone the delay and proceed to dispose off the matter on merits.

3. At the very outset, I notice that the appeal of the assessee has been decided ex-parte since assessee did not submit the written submissions / documents during the course of appellate proceedings in spite of several hearing notices being issued. It is submitted by the learned AR that the assessee's employees are not very conversant with the usage of email communication and hence were not aware of the notices served upon the assessee. It was submitted that in Form 35, assessee had requested the Addl / JCIT(A) not to send notices / communication through email. It is stated that assessee did not receive any hard copies of the hearing notices. It was submitted that assessee came to know of the Addl / JCIT(A)'s Order only on 04.09.2024 when its legal representative had checked the IT portal during the course of audit. It was prayed that in the interest of justice and equity, as last opportunity, the matter may be remitted to the First Appellate Authority.

4. The learned Standing Counsel was duly heard.

5. I have heard the rival submissions and perused the material on record. Assessee could not appear before Addl / JCIT(A) since assessee's employees were not conversant with the usage of email communication. In this context, it is relevant to note that in Form 35, assessee had requested the Addl / JCIT(A) not to send notice / communication by email. Since assessee did not receive any hard copies of the notices issued from the Office of the Addl / JCIT(A), assessee could not appear during the course of appellate proceedings. In the interest of justice and equity, I am of the view that one more opportunity ought to be provided to the assessee to present its case. Accordingly, the matter is restored the files of the

Addl / JCIT(A). Assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournments in the matter. It is ordered accordingly.

6. 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/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 21.10.2024.

/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.