

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.1969/Bang/2024
Assessment Year: 2018-19

Hebron Wire Products C52, Electronic City SO Veerasandra Karnataka 560 100 PAN NO : AAJFR0118H	Vs.	ITO Ward-5(2)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	N O N E
Respondent by	:	Shri V. Parithivel, D.R.

Date of Hearing	:	21.11.2024
Date of Pronouncement	:	25.11.2024

O R D E R

PER KESHAV DUBEY, JUDICIAL MEMBER:

This appeal at the instance of the assessee is directed against order of CIT(A)/NFAC dated 13.8.2024 passed u/s 250 of the Income Tax Act, 1961 (in short “The Act”) for the AY 2018-19. The assessee has raised various grounds of appeal as per the Form No.36 filed before us.

2. None appeared on behalf of the assessee. At the time of hearing, the ld. D.R. supported the orders of the authorities below and further submitted that assessee is not at all interested in pursuing the appeal even before this forum also and hence the appeal may be dismissed on account of non-prosecution.

3. We have heard the ld. DR and perused the material on record. The brief facts are that the AO has added the entire amount of sale consideration amounting to Rs.80 lakhs towards transfer of immovable property/capital asset as short term capital gain without considering cost of acquisition and cost of improvement. The AO has passed an order u/s 147 r.w.s. 144 r.w.s. 144B of the Act as the assessee neither responded to any of the statutory notices nor filed any reply against the proposed variation mentioned in show cause notices. We also find that even before ld. CIT(A)/NFAC, the assessee has neither responded to any of the notices except one request for adjournment nor filed any written submissions and accordingly, the ld. CIT(A) partly allowed the appeal based on material available with him. Even before us, no one appeared on behalf of the assessee to substantiate the case. Being so, we are of the opinion that one more final opportunity may be given to the assessee as the ld. CIT(A) has also directed the AO to obtain documents and allow the claim of TDS as appearing in form 26AS. Accordingly, in the interest of justice and fair play, we remit the entire issue in dispute to the file of ld. AO for fresh consideration in accordance with law. The assessee is directed to cooperate with the proceedings before the Revenue authorities and to file the necessary documents/records that would be required for proper adjudication of the case. Needless to say, that reasonable opportunity of being heard must be given to the assessee. Further, we also direct that in case of further default, the assessee shall not be entitled to any leniency.

4. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 25th Nov, 2024

Sd/-
(Waseem Ahmed)
Accountant Member

Sd/-
(Keshav Dubey)
Judicial Member

Bangalore,
Dated 25th 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.