

**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, BANGALORE**

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

ITA No.2004/Bang/2024
Assessment Year: 2021-22

Pravinkumar Mahadevappa, Mavinkai, Arekurahatti Village, Navalgund Taluk, Dharwad District. PAN – BCDPM 2774 F	Vs.	The Income Tax Officer, Ward – 1, Hubballi. .
APPELLANT		RESPONDENT

Assessee by	:	Shri Kashinath Kalamath, Advocate
Revenue by	:	Shri Ganesh R Gale, Standing Counsel for Department (DR)

Date of hearing	:	18.11.2024
Date of Pronouncement	:	25.11.2024

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi dated 28/08/2024 in DIN No. ITBA/NFAC/S/250/2024-25/1068088954(1) for the assessment year 2021-22.

2. At the outset, it was noticed that the appeal was filed by the assessee before the Id. CIT(A) dated 16/05/2023 against the order dated 02/05/2023. Thereafter, the Id. CIT(A) has issued 3 notices in the month of July 2024 only intimating the date of hearing. But there was no response from the side of the assessee, therefore, the Id. CIT(A) in the

absence of any co-operation from the side of the assessee has upheld the order of the AO passed u/s 154 of the Act. However, the Id. AR before us submitted that the assessee has not been offered sufficient opportunities by the Id. CIT(A). As per the Id. AR, the Id. CIT(A) has granted only 3 opportunities to the assessee by issuing 3 notices in a single month i.e. July 2024. According to the Id. AR, the Id. CIT-A ought to have granted more opportunity in the subsequent month by issuing notice intimating the date of hearing. Nevertheless, the Id. AR before us undertook the responsibility on behalf of the assessee for necessary compliances before the Id. CIT(A). Thus, the Id. AR prayed before us to set aside the issue to the file of the Id. CIT(A) for fresh adjudication as per the provisions of law.

3. On the other hand, the Id. DR opposed to grant another opportunity to the assessee on the ground that the assessee has already been granted sufficient opportunities. The Id. DR vehemently supported the orders of the authorities below.

4. We have heard the rival contentions of both the parties and perused the materials available on record. Considering the facts discussed above i.e. that the Id. CIT(A) has issued 3 notices intimating the date of hearing only in single month i.e. July 2024, accordingly, we are of the view that the assessee deserves one more opportunity to represent his case before the Id. CIT(A). Thus, we set aside the finding of the Id. CIT(A) and remit the issue back to him [the CIT(A)] for fresh consideration and adjudication the issue involved in the present appeal as per the provisions of law. Hence, the ground raised by the assessee is hereby allowed for statistical purposes.

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

Order pronounced in court on 25th day of November, 2024

Sd/-
(KESHAV DUBEY)
Judicial Member

Sd/-
(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 25th November, 2024

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore