

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA Nos. 55 & 56/Bang/2024
Assessment Years : 2011-12 & 2012-13

Smt. K R Geetha, No. 4252, Phoenix One Bangalore, Dr. Rajkumar Road, Rajajinagar, Bangalore – 560 010. PAN: AENPG4354C	Vs.	The Assistant Commissioner of Income Tax, Circle – 6(3)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Tharun, AR
Revenue by	:	Shri Subramanian, JCIT – DR

Date of Hearing	:	19-11-2024
Date of Pronouncement	:	28-11-2024

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

These are the appeals filed by the assessee challenging the orders of the NFAC, Delhi, both dated 10/11/2023 in respect of the A.Ys. 2011-12 and 2012-13.

2. Since both the appeals are related to the same assessee and the issue involved in these appeals are one and the same, for the sake of convenience, both the appeals were disposed of together by way of this common order.

3. The brief facts of the case are that the assessee is an individual and received rental income and filed her return of income on 26/03/2012. Thereafter a revised return was filed on 11/11/2013. The return was processed and an assessment u/s. 143(3) was made on 31/01/2014.

4. Thereafter, a notice u/s. 148 of the Act was issued based on the bank accounts of Shri V. Boregowda and Shri B.V. Ravikumar. The AO not satisfied with the explanation offered by the assessee, made the assessment u/s. 147 treated the said entries in the bank account as escaped income. The assessee challenged the said order before the Ld.CIT(A) and raised various grounds including the legal issues. But unfortunately, the assessee has not appeared before the Ld.CIT(A) and therefore the Ld.CIT(A) had decided the appeal ex-parte and dismissed the same. As against the said order, the assessee is in appeal before this Tribunal.

5. At the time of hearing, the Ld.AR submitted that the assessee has not received the hearing notices in the email ID given in form 35 and therefore she was not able to appear and file her written submissions. The Ld.AR also submitted that the other legal issues and the merits ought to have been adjudicated even though the Ld.CIT(A) has passed an ex-parte order without hearing the assessee. The Ld.AR also filed a paper book enclosing various documents in support of their case on merits.

6. On the other hand, the Ld.DR fairly submitted that the appeal would not be decided on merits since the Ld.CIT(A) has no opportunity to consider the legal issues as well as the case on merits and further submitted that several notices were issued by the Ld.CIT(A) but the assessee had not appeared before the Ld.CIT(A) and therefore he prayed to dismiss the appeal.

We have heard the arguments of both the sides and perused the materials available on record.

7. Even though several grounds were raised by the assessee, it is an admitted fact that the appeal was decided ex-parte without hearing the assessee. The main contention of the Ld.AR is that the notices were sent to the email ID tycoon4159@gmail.com whereas in the form 35, the email ID has been given as mallya.vaaas@yahoo.com and therefore they have no knowledge about the various hearing notices sent by the Ld.CIT(A). We have considered the submission and the undertaking given by the Ld.AR that if one more opportunity is granted, the assessee will appear before the Ld.CIT(A) and defend their case on merits. The Ld.AR also requested that the hearing notices may also be sent to the email ID mallya.vaaas@yahoo.com.

We have considered the said submissions made by the Ld.AR and also recorded his submissions that the assessee will appear if one more opportunity is granted and on that score, we are inclined to set aside the order of the Ld.CIT(A) and remit the issue to the Ld.CIT(A) for deciding the issue afresh, after hearing the assessee. We also make it clear that the Ld.CIT(A) would send the hearing notices through the email ID which was given in form 35 and also to the other email ID i.e. tycoon4159@gmail.com.

8. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 28th November, 2024.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 28th November, 2024.
/MS /

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore