

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

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

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|---------------------------|
| ITA No.1342/Bang/2024 |
| Assessment year : 2012-13 |

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| Nasima Farook Sundka Nasima Yusuf Siwani, No.315, 8 th Cross, Lakshmi Road, Shanthi Nagar, Bengaluru – 560 027. PAN : AAIPF 4271 G | Vs. | The Income Tax Office, Ward – 3(2)(1), Bengaluru. |
| APPELLANT | | RESPONDENT |

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| Respondent by | : | Ms. Lakshmi, Advocate |
| Appellant by | : | Shri. Subramanian S, JCIT(DR), (ITAT), Bengaluru. |

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| Date of hearing | : | 18.11.2024 |
| Date of Pronouncement | : | 20.11.2024 |

ORDER

Per Laxmi Prasad Sahu, Accountant Member

This appeal is filed by the assessee challenging the ex-parte Order of the CIT(A) on various grounds. The assessee has also filed additional grounds of appeal which is placed on record.

2. Briefly stated, the facts of the case are that the assessee filed return of income on 11.03.2013. The case was selected for scrutiny under CASS and notice under section 143(2) of the Act dated 28.08.2013 was issued and served on the assessee on 04.09.2013

requesting time to represent the case. Subsequently, other statutory notices were issued to the assessee. During the course of assessment proceedings, the AO issued various notices. However, there was no response from the assessee's side. During the course of assessment proceedings, various additions were made by the AO for want of proper explanations, documents and on the basis of information available, the AO, assessed the income at Rs.4,72,32,499/- and completed the assessment on 30.03.2015.

3. Aggrieved from the above Order, assessee filed appeal before the CIT (A). The learned CIT(A) posted the case for hearing on different dates. However, the assessee did not respond to any of the notices. Accordingly, he dismissed the appeal of the assessee.

4. Aggrieved from the above Order, assessee filed appeal before the Tribunal. The learned Counsel for the assessee submitted that the documents were not available with the assessee as the case is very old one and assessee has misplaced the documents. She further submitted that the said documents are also not available with the concerned consultant who was earlier handling the matters before the CIT(A). The said consultant asked to the assessee to take back the files and the assessee took back the files which resulted in the issue of ex-parte Order, therefore, the said files could be located and the assessee is now left with only the CIT(A)'s Order (letter dated 25.07.2024 is placed on record). She also submitted that on 05.08.2024, a letter has been written to the AO requesting of the documents and she requested that

the matter may be sent back to the AO since the case is ex-parte Order decided by the AO also.

5. On the other hand, the learned DR relied on the Order of the lower authorities and submitted that the various opportunities were given by the lower authorities. However, the assessee has not submitted any documents and he objected to send back the matter to the lower authorities.

6. Considering the rival submissions as well as the prayer of the assessee, we note that the case of the assessee has been decided ex-parte by both the authorities for want of representations from the assessee's side. However, during the course of hearing, the learned Counsel for the assessee undertook that if a chance is given, assessee will comply with the requirements of the Revenue authorities. Considering the facts of the case and in the interest of justice, we remit the issue back to the file of the AO for *de novo* consideration and decision as per law, subject to payment of costs of Rs.25,000/- (Rupees Twenty Five Thousand Only) by the assessee. The assessee is directed to provide proof of payment of costs before the AO and update its email id, communication address and other details and file necessary documents that would be essential and required for substantiating his case and for proper adjudication by the revenue authorities. Needless to say that reasonable opportunity of being heard be given to the assessee. The assessee is directed to cooperate with the proceedings and in case of further default, the assessee shall not be entitled to any leniency.

7. In the result, the appeal by the assessee is allowed for statistical purposes.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-
(SOUNDARAJAN K.)
JUDICIAL MEMBER

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Bangalore,
Dated : 20.11.2024.
/NS/*

Copy to:

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

By order

Assistant Registrar
ITAT, Bangalore.