

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No. 1883/Bang/2024
Assessment Year: 2014-15

Eshwararao Ravi, D-79, 2 nd Circula Road, Doller Scheme, Nandini Layout, S.O., Bangalore North, Bangalore-560 010. PAN – BHFPR 6579 C	Vs.	The Income Tax Officer, Ward – 2(2)(2), Bengaluru
APPELLANT		RESPONDENT

Assessee by	:	None
Revenue by	:	Shri V Parithivel, JCIT

Date of hearing	:	04.11.2024
Date of Pronouncement	:	11.11.2024

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi dated 10/01/2024 vide DIN No. ITBA/NFAC/S/250/2023-24/1059537863(1) for the assessment year 2014-15.

2. The assessee has filed the adjournment petition stating that he is in search of a new tax consultant. However, the Id. DR at the time of hearing submitted that the assessee did not appear before the CIT(A) and, therefore, the Id. CIT(A) has confirmed the order of the AO ex-parte to the assessee.

3. The Id. DR graciously submitted that in the interest of justice the matter may be set aside to the file of the Id. CIT(A) for fresh adjudication as per the provisions of law.

4. On perusal of the records available before, us we note that the assessee along with the appeal filed in Form – 35 before the Id. CIT(A) has filed numerous documents such as sale deed, release deed and gift deed along with the statement of facts and grounds of appeal. However, the Id. CIT(A) without considering these documents has confirmed the order of the AO by holding that there was no communication from the side of the assessee despite the notices were issued to the assessee intimating the date of hearing. In this regard, we note that under provisions of sec. 250(6) of the Act mandates that the Id. CIT(A) requires to dispose of the appeal with the reasoning. As such, the Id. CIT(A) without considering the documents filed along with the appeal has dismissed the appeal of the assessee, which is contrary to the provisions of sec. 250(6) of the Act.

5. Nevertheless, we note that the appeal was instituted by the assessee before the Id. CIT(A) dated 11/04/2022 and the notices were issued intimating the date of hearing in the month of October and November 2023 after a gap of 18 months. A such, we note that 4 notices were issued intimating the date of hearing in a period of 50 days approximately which does not appear proper in the given facts and circumstances.

6. Considering all the facts stated above, we are of the view that the Id. CIT(A) should have extended one more opportunity to the assessee. Accordingly, in the interest of justice and fair play, we set aside the issue to the file of the Id. CIT(A) for fresh adjudication as per the provisions of law. Hence, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced in court on 11th day of November, 2024

Sd/-

(PRAKASH CHAND YADAV)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 11th 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