

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND  
SHRI SOUNDARARAJAN K, JUDICIAL MEMBER**

ITA Nos.1646, 1647 & 1648/Bang/2024
Assessment Year: 2017-18

Sri Nazeerahmad Maktumsab Athoni, C/o Vijay Radio House Pos Mudhol, Ward, Bagalkot – 586 247.	Vs.	The Income Tax Officer, Ward – 1, TPS Bagalkot.
<b>PAN – AJLPA 4145 Q</b>		
APPELLANT		RESPONDENT

Assessee by	:	Shri Aprameya, Advocate
Revenue by	:	Shri Amith Doreraju M, Addl. CIT (DR)

Date of hearing	:	12.11.2024
Date of Pronouncement	:	19.11.2024

**ORDER**

**PER BENCH :**

All these appeals filed by the assessee are against the order passed by the NFAC, Delhi all dated 11/06/2024 in DIN Nos. ITBA/NFAC/S/250/2024-25/1065555187(1), ITBA/NFAC/S/250/ 2024-25/1065555787(1) and ITBA/NFAC/S/250/2024-25/1065555500 (1) for the assessment year 2017-18.

2. At the outset, it was noticed that the assessee neither appeared during the assessment proceedings nor during the appellate proceedings, therefore, the AO in the absence of any co-operation from the side of the assessee has framed the assessment u/s 144 of the Act,

which was subsequently confirmed by the Id. CIT(A). At the time of hearing, the Id. AR submitted that all the notices were issued through the email by the authorities below, which were not received by the assessee being illiterate person. Accordingly, the assessee could not make the necessary compliances during the proceedings before the authorities below. However, the Id. AR before us has undertaken the responsibility for necessary compliance and accordingly prayed to set aside the issue to the file of the AO for fresh adjudication as per the provisions of law.

3. On other hand, the Id. DR submitted that the assessee was given various opportunities by the authorities below to represent his case, but the same were not availed by the assessee for the reason best known to him. The Id. DR also pointed out that the appeal was preferred by the assessee against the assessment order framed u/s 144 of the Act before the Id. CIT(A) with the delay of one day. Thus, it is implied that the assessee was aware of the order passed by the AO u/s 144 of the Act. Accordingly, the plea of the Id. AR that the assessee being illiterate was not aware of the notices issued by the authorities below was not tenable. As such, the Id. DR opposed to grant fresh opportunity to the assessee to represent his case before the AO. 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 statement made by the Id. AR for the assessee across the bar for making the necessary compliances before the AO, we, in the interest of justice and fair play, are inclined to restore the issue to the file of the AO for fresh adjudication as per the provisions of law. It is also directed that the assessee shall extend full cooperation during the proceedings and shall

not seek any adjournment without just cause. Nevertheless, we impose a cost of Rs.5000/- on the assessee to be deposited with the Income-tax Department for his negligent approach for pursuing the matters before the authorities below. Hence, the gourd of appeal of the assessee is hereby allowed for statistical purposes.

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

**Coming to ITA Nos.1647 & 1648/Bang/2024 for the assessment year 2017-18**

5. The facts of the case on hand are identical to the facts of the case discussed above, therefore, respectfully following the same except imposing the penalty, the appeals of the assessee are hereby allowed for statistical purposes.

6. In the result, both the appeals of the assessee are allowed for statistical purposes.

7. In the combined result, all the appeals of the assessee are allowed for statistical purposes

Order pronounced in court on 19<sup>th</sup> day of November, 2024

Sd/-

**(SOUNDARARAJAN K)**

Judicial Member

Bangalore

Dated, November, 2024

/ vms /

Sd/-

**(WASEEM AHMED)**

Accountant Member

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