

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

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

ITA No.2114/Bang/2024
Assessment Year: 2022-23

Yadagere Souharda Co-operative Society Ltd. Vinoba Road Koppa Chikkamagaluru 577 126 Karnataka PAN NO : AAAAY0463E	Vs.	ITO Ward-1 Chikmagaluru
APPELLANT		RESPONDENT

Appellant by	:	Sri Varun Bhat, A.R.
Respondent by	:	Sri Subramanian S., D.R.

Date of Hearing	:	11.12.2024
Date of Pronouncement	:	12.12.2024

O R D E R

PER PRAKASH CHAND YADAV, JUDICIAL MEMBER:

Present appeal of the assessee is arising from the order of Id. CIT(A) dated 2.9.2024 having DIN & Order No.ITBA/NFAC/S/250/2024-25/1068264051(1) and relates to assessment year 2022-23. For the sake of brevity, we are not discussing the facts here. The order of the first appellate authority is also ex-party.

2. The assessee has raised 7 grounds of appeal. However, at the outset, the Id. Counsel for the assessee contended that the Id. CIT(A) has passed the order without giving any opportunity of being heard. Therefore, in the interest of justice, matter may be restored to the file of CIT(A). Pointing out the reasons of non-appearance before the Id.

CIT(A), ld. Counsel argued that notice issued via mails were never received by the assessee.

3. Ld. D.R. appearing on behalf of the revenue relied upon the orders of authorities below.

4. We have heard the rival submissions and perused the materials available on record. We observe that the ld. CIT(A) has issued around 4 notices to the assessee. However, it is not coming out clearly whether any notice of hearing was actually served upon the assessee or not. A perusal of the order of ld. CIT(A) would further show that the ld. CIT(A) has dismissed the appeal in *limine*, ignoring the provisions of section 250(6) of the Act, which provisions mandate that the ld. CIT(A) will decide each and every ground of the appeal and pass a reasoned order thereon. Therefore, considering the totality of the facts, we hereby restore this matter to the file of ld. CIT(A) in the interest of justice. Needless to say that the Ld CIT(A) will provide sufficient opportunities to the assessee.

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

Order pronounced in the open court on 12th Dec, 2024

Sd/-
(Waseem Ahmed)
Accountant Member

Sd/-
(Prakash Chand Yadav)
Judicial Member

Bangalore,
Dated 12th Dec, 2024.
VG/SPS

Copy to:

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

By order

**Asst. Registrar,
ITAT, Bangalore.**