

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH: BANGALORE**

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

ITA Nos.2364 & 2365/Bang/2024
Assessment Years: 2015-16 & 2017-18

Platinum Projects No.86, Coles Road Frazer Town Banalore 560 005 PAN NO : AAHFP5354R	Vs.	ITO Ward-1(2)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Mr. Sayed Asfaq Nadem Lasani, A.R.
Respondent by	:	Sri Ganesh R Gale, Standing Counsel for department

Date of Hearing	:	06.01.2025
Date of Pronouncement	:	06.01.2025

O R D E R

PER PRAKASH CHAND YADAV, JUDICIAL MEMBER:

Both these appeals of the assessee are arising from the order of ld. CIT(A) dated 30.8.2024 having DIN & Order No.ITBA/NFAC/S/250/2024-25/1068187945(1) and relates to assessment year 2015-16 & 2017-18 respectively. Since common issue involved in both these appeals, we are deciding these appeals by way of consolidated order.

2. There is a delay of 39 days in filing the appeals before the Tribunal for which the ld. Counsel has drawn the attention of the bench towards the affidavit filed along with the appeal memo.
3. Ld. D.R. opposed the prayer for the condonation of delay.

4. After considering the submissions of both the parties and observing that there is an ordinate delay of 39 days, we hereby condone the delay for the reasons mentioned in application for condonation of delay and proceed to decide the matter.

5. The assessee has raised 6 grounds of appeal in both the years impugned before us. In all these grounds, the assessee has contended that an opportunity of being heard may kindly be provided to the assessee to represent his case before the Id. CIT(A). The counsel for the assessee admitted that the assessee could not appear either before the Id. CIT(A) or before the AO because of certain circumstances such as the assessee was unable to pursue the matter before the AO since there was some technical glitch in the system. At the outset, Id. Counsel for the assessee prayed for one more opportunity in the interest of justice.

6. Id. D.R. appearing on behalf of the revenue vehemently opposed the prayer of the assessee and contended that some cost may kindly be imposed upon the assessee since the assessee could not appear at all before AO or before the Id. CIT(A).

7. We have heard the rival submissions and perused the materials available on record. So far as the contention of the assessee i.e. an opportunity of being heard before the Id. CIT(A) is concerned, we observe that the assessee has neither appeared before the AO nor before the Id. CIT(A), which shows that the assessee was not serious in pursuing the matter before the lower authorities. However, considering the undertaking given by the Id. Counsel for the assessee at Bar that now the assessee would appear before the lower authorities and cooperate in the proceedings, we are of the view that one more opportunity has to be granted to the assessee in the interest of justice. However, we hereby impose a cost of Rs.10,000/-

for each year on the assessee, which the assessee will deposit under the head "Others" and file the copy of challan with the ld. CIT(A). Needless to say, that the ld. CIT(A) would grant sufficient opportunity to the assessee. It is also made clear to the assessee that in case the assessee would remain non-vigilant in the second round, then no leniency would be granted to the assessee in future.

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

Order pronounced in the open court on 6th Jan, 2025

Sd/-
(Waseem Ahmed)
Accountant Member

Sd/-
(Prakash Chand Yadav)
Judicial Member

Bangalore,
Dated 6th Jan, 2025.
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.