

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

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

ITA No.195/Bang/2025
Assessment Year: 2018-19

Santosh Naik, 94, 9 <sup>th</sup> D Cross, 40 <sup>th</sup> Main SBI Colony, Bangalore South, J.P Nagar S.O, Bangalore – 560 078.  <b>PAN – AELPN 9870 Q</b>	Vs.	The Income Tax Officer, Ward – 1 & TPS, Mandya.
APPELLANT		RESPONDENT

Assessee by	:	Shri Nagaraja KH, CA
Revenue by	:	Shri Subramanian S, JCIT(DR)

Date of hearing	:	26.03.2025
Date of Pronouncement	:	22.04.2025

**ORDER**

**PER WASEEM AHMED, ACCOUNTANT MEMBER:**

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi dated 09/12/2024 vide DIN No. ITBA/NFAC/S/250/2024-25/1071021551(1) for the assessment year 2018-19.

2. At the outset, it is observed that the assessee neither appeared before the Assessing Officer (AO) during the assessment proceedings

nor before the Ld. CIT(A) during the appellate stage. Consequently, both the assessment and the first appellate order were passed ex parte.

3. Before us, the Ld. Authorised Representative (AR) submitted that the non-appearance before the Ld. CIT(A) was due to the fact that the notices issued by NFAC were inadvertently delivered in the spam folder of the assessee's email account and thus remained unnoticed. It was contended that this was the sole reason for non-compliance, and the assessee may be granted another opportunity to present its case on merits. The Ld. AR also undertook the responsibility for the necessary compliance and ensure due cooperation during the proceedings. It was further submitted that since the assessment is the exparte order, the matter may be remanded back to the file of the AO for fresh adjudication. This request was made to ensure proper opportunity of being heard is provided in accordance with the principles of natural justice.

4. On the other hand, the Ld. Departmental Representative (DR) did not raise any objection to the request of the assessee for setting aside the matter to the file of the AO for de novo adjudication as per law.

5. We have heard the rival submissions and perused the materials available on record. In the interest of substantial justice, and considering that the assessee was unable to appear before the Id. CIT-A due to bona-fide reasons as claimed, we find it appropriate to set aside the matter to the file of the AO for fresh adjudication. The assessee is directed to fully cooperate in the proceedings and not seek undue adjournments. Accordingly, the impugned order of the Ld. CIT(A) is set

aside and the matter is restored to the file of the AO to decide the issue afresh, after giving reasonable opportunity of being heard to the assessee.

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

Order pronounced in court on 22<sup>nd</sup> day of April, 2025

Sd/-

**(PRAKASH CHAND YADAV)**

Judicial Member

Bangalore

Dated, 22<sup>nd</sup> April, 2025

/ 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