

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

**BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

<b>ITA Nos. 467 to 473/Bang/2025</b>
<b>Assessment Years : 2015-16 to 2021-22</b>

Shri Ghanshyam Kumar, No. 302, Mahaveer Garden Apartment, 32 <sup>nd</sup> Cross, Near Water Tank, Kumaraswamy Layout, Bangalore – 560 078. <b>PAN: AUDPK2281L</b>	<b>Vs.</b>	The Deputy Commissioner of Income Tax, Central Circle – 1(3), Bengaluru.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Smt. Suman Lunkar, CA
Revenue by	:	Ms. Neha Sahay, JCIT-DR

Date of Hearing	:	07-05-2025
Date of Pronouncement	:	13-05-2025

**ORDER**

**PER BENCH**

These are the seven appeals filed by the assessee challenging the common order of the Ld.CIT(A)-11, Bengaluru dated 11/02/2025 in respect of the A.Ys. 2015-16 to 2021-22.

**2.** All these appeals are related to the same assessee and the issue involved in all the appeals are similar and therefore we decided to take up all the appeals together and pass a common order for the sake of convenience.

**3.** We will take up the appeal in ITA No. 467/Bang/2025 for A.Y. 2015-16 as the lead case and the result arrived in the said appeal will apply mutatis mutandis to the appeals in ITA Nos. 468 to 473/Bang/2025 for A.Ys. 2016-17 to 2021-22.

**4.** The brief facts of the case are that the assessee is having business income and income from other sources and filed his return of income on 27/08/2015. The said return was processed by the CPC and accepted the said return of income. Thereafter a search action was conducted u/s. 132 of the Act on 10/12/2020 in the case of Shri Deepak Karsandas Thakkar and others and the residence of the assessee was also covered. Thereafter the AO issued a notice u/s. 153C of the Act and the assessee filed his return of income on 05/05/2022 u/s. 153C of the Act. Thereafter notices u/s. 143(2) and 142(1) were issued for which the assessee submitted his replies through e-filing mode and manually. Based on the data found in the mobile phone of the assessee the AO had estimated the commission income received by the assessee and assessment has been completed. As against the said assessment order, the assessee filed appeals before the Ld.CIT(A). During the appellate proceedings, the Ld.CIT(A) had sent several notices for furnishing the necessary details in support of his grounds of appeal but the assessee had not responded to any of the notices and therefore the Ld.CIT(A) had dismissed the appeals filed by the assessee. As against the said orders, the assessee is in appeals before this Tribunal.

**5.** At the time of hearing, the Ld.AR submitted that out of the five opportunities granted by the Ld.CIT(A), the assessee had sought for the adjournments on two occasions and further submitted that the assessee had mistakenly not viewed the other notices and therefore the Ld.AR prayed that the assessee may be granted an opportunity to appear before the Ld.CIT(A).

**6.** The Ld.DR relied on the orders of the lower authorities.

**7.** We have heard the arguments of both sides and perused the materials available on record.

**8.** We have perused the order of the Ld.CIT(A) from which we came to know that out of the five opportunities granted by the Ld.CIT(A), the assessee responded to the two notices and sought for an adjournment. But the assessee had not viewed the final notice issued on 03/02/2025 and therefore the Ld.CIT(A) was having no other way except to dismiss the appeal on the ground that the assessee had not responded to the notices issued by him. Even though the assessee had raised several grounds before the Ld CIT(A), the assessee had no opportunity to substantiate the said grounds. Therefore in order to render substantial justice, we accept the plea made by the assessee that the issue is to be decided on merits in accordance with law.

**9.** We therefore set aside the ex-parte order passed by the Ld.CIT(A) in all the assessment years and remit the issues to the file of the Ld.CIT(A) for de novo consideration in accordance with law, after hearing the assessee in person. The above said finding given in respect of the A.Y. 2015-16 shall apply mutatis mutandis to the other appeals in respect of A.Ys. 2016-17 to 2021-22.

**10.** In the result, all the appeals filed by the assessee partly allowed for statistical purposes.

Order pronounced in the open court on 13<sup>th</sup> May, 2025.

Sd/-  
(PRASHANT MAHARISHI)  
Vice – President

Sd/-  
(SOUNDARARAJAN K.)  
Judicial Member

Bangalore,  
Dated, the 13<sup>th</sup> May, 2025.  
/MS /

Copy to:

1. Appellant
2. Respondent
3. CIT
4. DR, ITAT, Bangalore
5. Guard file
6. CIT(A)

By order

Assistant Registrar,  
ITAT, Bangalore