

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND  
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No. 397/Bang/2025
Assessment Year: 2021-22

Edamalapati Purushothamnaidu Mohan Babu, No.407, Varun Lotus Apartment, 4 <sup>th</sup> Floor, 2 <sup>nd</sup> Cross, 7 <sup>th</sup> Main, Singasandra, Bangalore – 560 068.  <b>PAN – AJVPM 8515 E</b>	Vs.	The Dy. Commissioner Income Tax, Circle – 4(3)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Thirumala Naidu K, CA
Revenue by	:	Ms. Neha Sahay, JCIT (DR)

Date of hearing	:	30.04.2025
Date of Pronouncement	:	23.05.2025

**ORDER**

**PER WASEEM AHMED, ACCOUNTANT MEMBER:**

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi dated 27/12/2024 in DIN No. ITBA/NFAC/S/250/2024-25/1071604138(1) for the assessment year 2021-22.

2. At the outset, we note that both the assessment order and the appellate order, passed by the Assessing Officer (AO) and the Learned Commissioner of Income Tax (Appeals), respectively are Ex parte and against the assessee on account of non-appearance / non-compliance by

the assessee. The Learned Authorized Representative (AR) appearing for the assessee requested that one more opportunity be granted to the assessee. The AR also contended that the assessee has a strong case on merit, as evident from the documents submitted in the paper book. Therefore, the AR argued that a case with merit should not be dismissed due to mere technical lapses.

3. On the other hand, the Learned Departmental Representative (DR) opposed the request for another opportunity. The DR argued that the assessee was negligent in pursuing the case before the lower authorities and therefore should not be given additional chances.

4. We have heard arguments from both sides and examined the materials available on record. It is an admitted fact that the assessee failed to comply with the requirements before the lower authorities, despite being given several opportunities to support the claims made in the return of income. The assessee did not take advantage of these opportunities, and thus it appears that the assessee was not serious about pursuing the appeal. Therefore, on these grounds alone, the appeal would be liable for dismissal.

4.1 However, dismissing the appeal at this stage, would cause undue hardship to the assessee, as the additions made by the authorities have not been evaluated properly based on the evidence submitted by the assessee. Therefore, in the interest of justice and fairness, we choose not to dismiss the appeal solely due to technical shortcomings. Instead, we impose a cost of ₹5,000 on the assessee, to be deposited with the

Income Tax Department. This cost serves as a condition for reviving the appeal.

4.2 The assessee is also directed to fully cooperate during the proceedings before the AO and must comply with all requirements. The Id. AR for the assessee has agreed to pay the sum of ₹5,000 as cost. Once the cost is deposited, the fresh hearing shall proceed.

4.3 Accordingly, we set aside the order of the Learned CIT(A) and remand the matter to the file of the AO for fresh adjudication, as per law. Hence, the ground of appeal raised by the assessee is allowed for statistical purposes.

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

Order pronounced in court on 23<sup>rd</sup> day of May, 2025

Sd/-

**(KESHAV DUBEY)**

Judicial Member

Bangalore

Dated, 23<sup>rd</sup> May, 2025

/ vms /

Copy to:

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

Sd/-

**(WASEEM AHMED)**

Accountant Member

By order

Asst. Registrar, ITAT, Bangalore