

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

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

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| ITA No. 773/Bang/2025 |
| Assessment Year: 2017-18 |

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| Malathi Gopal Pathange, 303, Srinivasa Residency, 6 th Main Road, Gokulam Main Road, VV Mohallal, Mysore – 570 002. PAN – AATPP 7202 L | Vs. | The Income Tax Officer, Ward - 4(2)(1), Bengaluru . |
| APPELLANT | | RESPONDENT |

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| Assessee by | : | Shri S Darshan Bothra, CA |
| Revenue by | : | Shri Ganesh R Ghale, Advocate for Standing Counsel |

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| Date of hearing | : | 19.06.2025 |
| Date of Pronouncement | : | .07.2025 |

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi vide order dated 27/01/2025 in DIN No. ITBA/NFAC/S/250/2024-25/1072601178(1) for the assessment year 2017-18.

2. The assessee has raised several grounds of appeal, but the main issue is whether the Id. CIT(A) was right in passing the order without providing an opportunity of being heard to the assessee, thereby violating the principles of natural justice.

3. During the hearing, the learned AR for the assessee submitted that the order passed by the Id. CIT(A) violates the provisions of section 250(1) of the Act, 1961, because no notice of hearing was served on the assessee. The learned AR stated that the Id. CIT(A) passed the order without giving the assessee a chance to present her case. He emphasized that as per section 250(1) of the Act, it is mandatory to provide the assessee an opportunity to be heard before passing any order. Accordingly, he prayed that the matter be restored to the Id. CIT(A) for fresh adjudication after giving due opportunity to the assessee as per law.

4. The learned DR appearing for the Revenue did not controvert the submission made by the learned AR regarding the non-issuance of notice under section 250(1) of the Act.

5. We have heard both parties and carefully gone through the materials on record. It is observed that the Id. CIT(A) passed the order without hearing the assessee. As per section 250(1) of the Act, the Id. CIT(A) is required to fix a date and give notice of the hearing to the assessee before disposing of the appeal. In this case, no such notice was given, and the order was passed ex parte. This is a clear violation of the provisions of section 250(1) and also against the principles of natural justice. Therefore, we are of the view that the matter should be restored

to the Id. CIT(A) for fresh adjudication after giving reasonable opportunity of being heard to the assessee as per law. Accordingly, we set aside the impugned order of the Id. CIT(A) and restore the matter to his file with a direction to adjudicate the issue afresh in accordance with law after providing a proper opportunity to the assessee. Hence, the grounds of appeal of the assessee are hereby allowed for statistical purposes.

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

Order pronounced in court on 2nd day of July, 2025

Sd/-

(KESHAV DUBEY)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, July, 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

By order

Asst. Registrar, ITAT, Bangalore