

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

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA Nos. 1226 & 1227/Bang/2025
Assessment Year : 2018-19

Smt. Praveena Singh, 180, 5 th Main Lakshmi Layout, Arekere, Bangalore – 560 076. PAN: BBDPS5235A	Vs.	The Income Tax Officer, Ward – 4(3)(1), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Gokul, Advocate
Revenue by	:	Shri Sankar Ganesh D, Addl. CIT(DR)

Date of Hearing	:	13-08-2025
Date of Pronouncement	:	20-08-2025

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

These are the appeals filed by the assessee challenging the order of NFAC, Delhi dated 26/11/2024 and 18/12/2024 in respect of A.Y. 2018-19. Both these appeals are heard together and are being disposed of by way of this common order for the sake of convenience.

2. The assessee filed the quantum appeal before this Tribunal with a delay of 117 days in ITA No. 1226/Bang/2025 and the penalty appeal with a delay of 89 days in ITA No. 1227/Bang/2025 and enclosed applications to condone the said delay in filing the appeals. In the application to condone the said delays, the assessee submitted that she is a non-resident and

residing in Germany and therefore she was not able to follow up the appeal proceedings and also not followed up the assessment proceedings. Hence, there is a delay in filing the appeal. The assessee further submitted that only after noting that the order has been passed on both the appeals, the assessee took steps to engage an advocate and finally the appeals were filed with a delay of 117 days and 89 days respectively.

3. We have considered the said reasoning and also in the interest of justice, we are condoning the said delays in filing the appeals.

4. At the outset, we find that the order of the AO as well as the Ld.CIT(A) in both the quantum appeal as well as the penalty appeal are ex-parte orders. The assessee submitted that she is a non-resident residing at Germany and therefore she has no knowledge about the notices issued by the AO as well as by the Ld.CIT(A) and therefore prayed to grant an opportunity to represent the matter before the Ld.CIT(A). We have also noticed that before the Ld.CIT(A), the assessee filed an adjournment application in respect of the quantum appeal on 28/10/2024 seeking four weeks' time to respond to the notice issued. The Ld.CIT(A) had accepted the request and adjourned the appeal to 28/11/2024. In the meanwhile, the assessee also filed additional grounds in respect of the quantum appeal on 15/11/2024. The Ld.CIT(A) without considering the appeal has been adjourned to 28/11/2024, passed the order on 26/11/2024 itself. This shows that the Ld.CIT(A) had not granted sufficient opportunity to the assessee to put forth their case before him. We have also considered the fact that the assessee is a non-resident and residing in Germany and therefore she sought for time to file the written submissions as well as the documents. In such circumstances, the order of the Ld.CIT(A), without granting a reasonable opportunity is not in accordance with law and therefore we are setting aside the same and remit this issue to the file of Ld.CIT(A) for denovo consideration.

ITA No. 1227/Bang/2025:

5. In this appeal, the assessee had challenged the ex-parte penalty order as well as the order of the Ld.CIT(A) on the ground that the issue was not decided on merits.

6. We have also considered the submissions that the AO had made the ex-parte penalty order without hearing the assessee and the Ld.CIT(A) also dismissed the appeal for the reason that the quantum appeal was already dismissed by him. In the order in ITA No. 1226/Bang/2025, we have already set aside the quantum appeal order passed by the Ld.CIT(A) and remitted the issue to the file of the Ld.CIT(A) for denovo consideration. In such circumstances, we are also setting aside the order of the Ld.CIT(A) insofar as the penalty appeal is concerned and remitted the same to the file of the Ld.CIT(A) for denovo consideration along with the quantum appeal.

7. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 20th August, 2025.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 20th August, 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