

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

**BEFORE SHRI NARENDER KUMAR CHODHRY, JUDICIAL MEMBER AND  
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

ITA No.284/Bang/2025
Assessment Year: 2018-19

Bennur Siddegowda Santhosh, Mudramane Coffee Curers Muthigepura, Sakleshpura Road, Mudigere – 577 132.	Vs.	The Income Tax Officer, Ward -1, Chikmangalur.
<b>PAN – AFQPS 8157 R</b>		
APPELLANT		RESPONDENT

Assessee by	:	Shri A Shivarao, CA
Revenue by	:	Shri Balusamy N, JCIT (DR)

Date of hearing	:	06.08.2025
Date of Pronouncement	:	13.08.2025

**ORDER**

**PER WASEEM AHMED, ACCOUNTANT MEMBER:**

This is an appeal filed by the Revenue against the order passed by the NFAC, Delhi vide order dated 15/01/2025 in DIN No.ITBA/NFAC/S/250/2024-25/1072162394(1) for the assessment year 2018-19.

2. It is an ex parte order. The learned CIT(A) upheld the addition made by the AO on the ground that the assessee was given many chances to represent its case but failed to respond. So, the learned CIT(A), in the absence of any cooperation from the assessee, confirmed the order of the AO.

3. In the appeal before us, the learned AR argued that the assessee, in Form 35, had clearly mentioned that there should not be any communication to the email. Despite this, the learned CIT(A) issued notices to the email ID of the assessee. These notices were not seen or noticed by the assessee. Because of this, the assessee could not respond to the notices issued by the learned CIT(A) informing about the date of hearing.

4. The learned AR, therefore, requested that one more opportunity be given to the assessee to present its case before the learned CIT(A). On the other hand, the learned DR did not raise any objection if the matter is sent back to the file of the Id. CIT(A) for fresh adjudication as per law.

5. Considering the above facts and the arguments of both parties, we are inclined to give one more chance to the assessee to present its case before the learned CIT(A). Now, the income tax department works through online communication. So, the assessee should not insist on physical notices, to avoid any communication gap, as happened in the present case. Hence, the matter is set aside and restored to the file of the learned CIT(A) for fresh adjudication as per law. A reasonable opportunity should be given to the assessee. It is needless to say that the assessee shall cooperate during the proceedings before the learned CIT(A) and shall not ask for unnecessary adjournments. Therefore, the ground of appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in court on 13<sup>th</sup> day of August, 2025

Sd/-

Sd/-

**(NARENDER KUMAR CHODHRY)**

**(WASEEM AHMED)**

Judicial Member

Accountant Member

Bangalore

Dated, 13<sup>th</sup> August, 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