

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

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

**ITA No.168/BANG/2025
Assessment Year: 2018-19**

Sri Hosaagrahara Govindarao Udayashankara, Chaitanya V Mudrabettu, Advocate No.31/1, BVR Plaza, 2 nd Floor, 8 th Cross, Rajajinagar 1-N Block, Bengaluru-560010. PAN: AAAPU8654J	Vs.	Income Tax Officer, Ward 1(4) BMTc Building, Koramangala, Bengaluru-560095.
(Appellant)		(Respondent)

Present for:

Assessee by : Sri Chaitanya V Mudrabettu, Ld. A.R.
Revenue by : Sri Balusamy N, JCIT, Ld. D.R.

Date of Hearing : 13.08.2025
Date of Pronouncement : 13.08.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 19.06.2024, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2018-19.

2. In this case, vide assessment order dated 30.07.2021 u/s 143(3) r.w.s 144B of the Act an addition of Rs.55,38,388/- has been made being unexplained expenditure.

3. The Assessee, being aggrieved against the aforesaid addition challenged the same by filing first appeal before the Ld.

Commissioner, however, despite of affording three opportunities the Assessee except filing written submissions/documents failed to prosecute its case and therefore Ld. Commissioner, in the constrained circumstances dismissed the appeal of the Assessee while affirming the aforesaid addition.

4. We observe that though the Assessee during the appellate proceedings before the Ld. Commissioner has duly filed its submissions and documents as mentioned by the Ld. Commissioner in para no.4 of the impugned order, however, it appears from the impugned order that the same remained to be examined in its right perspective and proper manner and therefore considering the peculiar facts and circumstances in totality, for just and proper decision of the case, equitable relief, fairplay and substantial justice, we are inclined to remand the instant case to the file of the Ld. Commissioner for decision afresh, suffice to say by affording reasonable opportunity of being heard to the Assessee.

5. We also deem it appropriate to direct the Assessee to comply with the notices to be issued by the Ld. Commissioner and file the relevant submissions and documents as would be essentially required for proper and just decision of the case.

6. Thus the case is remanded to the file of the Ld. Commissioner for decision afresh accordingly.

7. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 13.08.2025.

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Bangalore
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Bangalore.