

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

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

<b>ITA Nos. 1352 to 1360/Bang/2025</b>
<b>Assessment Years : 2015-16, 2016-17, 2018-19 &amp; 2019-20</b>

M/s. U-TRANS (Partner), C Block, Gr. Floor, CTS 2538, CTS 2538, Coen Road, Hubli, Karnataka – 580 020. <b>PAN: AADFU1829Q</b>	<b>Vs.</b>	The Deputy Commissioner of Income Tax, Circle – 1(1), Hubli.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri R. Chandrashekar, Advocate
Revenue by	:	Shri Subramanian .S, JCIT-DR

Date of Hearing	:	02-09-2025
Date of Pronouncement	:	09-09-2025

**ORDER**

**PER BENCH**

These are the appeals filed by the assessee challenging the orders of the NFAC, Delhi dated 21/04/2025 in respect of the A.Ys. 2015-16, 2016-17, 2018-19 and 2019-20. The details of the appeals are as follows:

Appeal No.	Assessment Year	Nature of dispute
ITA No. 1352/Bang/2025	2015-16	Challenging the 147 order
ITA No. 1353/Bang/2025		Penalty levied u/s. 271(1)(b)
ITA No. 1354/Bang/2025		Penalty levied u/s. 271(1)(c)
ITA No. 1355/Bang/2025	2016-17	Challenging the 143(3) order
ITA No. 1356/Bang/2025		Penalty levied u/s. 271(1)(c)
ITA No. 1357/Bang/2025	2018-19	Challenging the 147 order
ITA No. 1358/Bang/2025		Penalty levied u/s. 270A of the Act
ITA No. 1359/Bang/2025	2019-20	Challenging the 147 order
ITA No. 1360/Bang/2025		Penalty levied u/s. 270A of the Act

**2.** At the outset, we find that all the orders of the Ld.CIT(A) are ex-parte and therefore we are deciding the appeals by way of this common order.

**3.** At the time of hearing, the Ld.AR submitted that the assessee is a partnership firm and the partner Mr. Sirajahmed Sayyaed Tajuddin Umachagi is the Managing partner aged about 76 years and because of his ill health and the loss incurred in the business, he has not followed up the assessment proceedings. The Ld.AR also filed an affidavit explaining the reasons for the non-appearance before the lower authorities and prayed to consider the said reasons and grant an opportunity to appear before the AO for denovo consideration of the issue.

**4.** The Ld.DR relied on the orders of the lower authorities and prayed to dismiss the appeals.

**5.** We have heard the arguments of both sides and perused the materials available on record.

**6.** We have also gone through the assessment orders and the penalty orders which are all ex-parte orders. We have considered the reason that the assessee firm had incurred heavy losses and they are not able to repay the loans obtained from the various finance companies from whom the funds were borrowed for the purchase of vehicles. The finance companies, because of the defaults in payment, had seized the vehicles and sold them at throw away prices which increased the loss incurred by the firm. Later on, his son also absconded because of the continuous pressures from the various creditors and his whereabouts are not known to the deponent. Subsequently, because of his age and health issues, he was not able to respond to the notices issued by the department and therefore the ex-parte orders were passed by the assessing officer.

**7.** Even though the assessee had raised several issues in the quantum appeals, we are not adjudicating the issues ground-wise for the reason that the assessment orders as well as the appeal orders are all ex-parte orders. In the said affidavit, the assessee further submitted that the partner's daughter is now assisting him and therefore the assessee would be in a position to produce all the details before the AO.

**8.** From the facts narrated in the said affidavit, we find that the non-appearance before the lower authorities are neither wilful nor wanten. By considering the age, ill health and the financial difficulties faced by the assessee, we are of the opinion that one more opportunity may be granted to the assessee for appearing before the AO. We, therefore set aside the order of the lower authorities and remit all the issues to the file of the AO for denovo consideration on merits, after hearing the assessee.

**9.** We also direct the AO to send the communications to the assessee's email ID [sabahidayath@gmail.com](mailto:sabahidayath@gmail.com) as mentioned in the affidavit filed in support of the reasons for not appearing before the lower authorities.

**10.** In the result, all the appeals filed by the assessee are partly allowed.

Order pronounced in the open court on 09<sup>th</sup> September, 2025.

Sd/-  
(LAXMI PRASAD SAHU)  
Accountant Member

Sd/-  
(SOUNDARARAJAN K.)  
Judicial Member

Bangalore,  
Dated, the 09<sup>th</sup> September, 2025.  
/MS /

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|---------------|------------------------|
| 1. Appellant  | 2. Respondent          |
| 3. CIT        | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A)              |

By order

Assistant Registrar,  
ITAT, Bangalore