

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH: BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.2343/Bang/2025
Assessment Year: 2015-16

Murali Reddy Machireddy No.201, Uma Sanjeevani Residency 1 st Main Road, Laxmi Nagar Opp. To RBI Layout JP Nagar 7 th Phase Bengaluru 560 079 PAN NO : APCPM2069N	Vs.	ITO Ward 4(3)(3) Bengaluru
APPELLANT		RESPONDENT

Appellant by	:	Shri Guruswamy H, C.A.
Respondent by	:	Sri Subramanian, D.R.

Date of Hearing	:	16.02.2026
Date of Pronouncement	:	21.04.2026

O R D E R

PER KESHAV DUBEY, JUDICIAL MEMBER:

This appeal at the instance of the assessee is directed against the order of Id. CIT(A)/NFAC dated 21/08/2025 vide DIN and order no: ITBA/NFAC/S/250/2025-26/1079814889(1) passed u/s. 250 of the Income Tax Act, 1961 (in short “the Act”) for the AY 2015-16.

2. The assessee has raised the following grounds of appeal: -

1. The impugned order u/s. 250 of the Act dated 21/08/2025 passed by the Id. CIT(A)/NFAC, Delhi is opposed to law, facts and circumstances of the case.
2. The Id. CIT(A)/NFAC has erred in dismissing the appeal by passing an ex parte appellate order dated 21/08/2025 by without granting sufficient time.

3. The ld. CIT(A)/NFAC has erred in holding that the assessee has not responded to the hearing notices dated 17/06/2025, 27/06/2025 & 07/07/2025 without appreciating the fact that the aggregate time granted for compliance was only 19 days.
4. The ld. CIT(A) has erred in passing ex-parte appellate order without appreciating the fact that the assessee was prevented by reasonable cause on account of the medical care had to be taken of his mother who ultimately passed away on 13/06/2025 and thereafter the assessee had engaged in performing funeral rights as result of which the assessee had not concentrated on the alleged hearing notices.
5. The ld. CIT(A) erred in holding that the assessee not interested to pursue his appeal without appreciating the fact that the alleged non-compliance of hearing notice was neither intentional nor deliberate and except for the Bonafide reasons of serious ill-health of the mother.
6. Without prejudice to the Ground No.2 to 5 it is urged that the ld. CIT(A) has not passed the appellate order on merits of the case.
7. The appellant5 craved leave to add, alter, amend and delete any of the grounds at the time of hearing.

3. Before us, both the parties fairly conceded that the assessee could not represent his case before the ld. CIT(A)/NFAC. Before us, the ld. A.R. of the assessee vehemently submitted that ld. CIT(A)/NFAC had not granted sufficient opportunity for filing written submissions with supporting documents and granted only 19 days' time for all the three notices taken together. Further, ld. A.R. of the assessee filed an affidavit along with the death certificate of the

mother of the assessee and submitted that the assessee could not represent his case as the assessee was engaged in providing the medical care to his mother who was seriously ill and in due course passed away on 13/06/2025. This being so, in the interest of justice, equity and fair play, we deemed it fit and proper to remit the entire issues in dispute to the file of Id. CIT(A)/NFAC to decide afresh in accordance with law. Needless to say, reasonable opportunity of being heard must be granted to the assessee. The assessee is also directed to produce all the necessary documents/ records/ evidences in order to substantiate his claim. It is ordered accordingly.

4. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 21st Apr, 2026

Sd/-
(Prashant Maharishi)
Vice President

Sd/-
(Keshav Dubey)
Judicial Member

Bangalore,
Dated 21st Apr, 2026.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.