

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

**BEFORE SRI. SUNIL KUMAR YADAV, JUDICIAL MEMBER  
AND  
SRI. ARUN KUMAR GARODIA, ACCOUNTANT MEMBER**

**ITA 787 to 789/Bang/15  
(A.Y's : 2003 – 04 to 2005 – 06)**

Smt. C. S. Latha,  
# 1541, Vidyanagar,  
Mandya.  
**PAN No. AADPL3082G**

--- Appellant

**Vs.**

The Income Tax Officer,  
Ward – 1,  
Mandya.

--- Respondent

Appellant By: Sri. S. Venkatesan, C.A  
Respondent By: Sri. A. R. V. Sreenivasan, JCIT(DR)

Date of Hearing: 23.08.2016  
Date of Pronouncement: 26.08.2016

**ORDER**

**PER SUNIL KUMAR YADAV, J.M**

These appeals are preferred by the Assessee, against the order of the CIT(A) on common grounds, against the levy of penalty u/s. 271(1) (c) of the I.T Act (hereinafter called as an act).

2 During the course of hearing the learned counsel for the assessee has invited our attention that the CIT(A) has dismissed the assessee's appeals summarily on account of non appearance of assessee without dealing with the issues on merit. The Ld. DR did not dispute the facts.

3 Having carefully examined the orders of lower authorities in the light of rival submissions, we find that CIT(A) has dismissed the appeals of the assessee in limine without dealing with the issues on merit. Under the IT Act, the CIT(A) is required to decide the issues on merit even if none appears on behalf of the assessee. Since the CIT(A) has not decided the appeal on merit, we set aside his order and restore the matter to his file with a direction to re-adjudicate the issues on merit, after affording opportunity of being heard to the assessee. Accordingly appeals of the Assessee stand allowed for statistical purposes.

4 In the result the appeals of the assessee are allowed for statistical purposes.

**Order pronounced in the open court on this 26<sup>th</sup> August, 2016.**

**Sd/-  
(ARUN KUMAR GARODIA)  
ACCOUNTANT MEMBER**

**Sd/-  
(SUNIL KUMAR YADAV)  
JUDICIAL MEMBER**

**Place : Bangalore  
Dated: 26/08/2016  
/MK/**

**Copy to:**

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

**By Order**

**Assistant Registrar  
Income-Tax Appellate Tribunal  
Bangalore**