

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

**BEFORE SHRI B. R. BASKARAN, ACCOUNTANT MEMBER  
AND  
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.655/Bang/2020
AssessmentYear: 2012 – 13

Smt. Leelavathy Nagaraj No.64/2, Gurumurthappa Garden Sarakki Main Road, J.P. Nagar Bangalore-560 078 <b>PAN NO : ABPPN4992C</b>	<b>Vs.</b>	ITO Ward-7(2)(3) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Ravi Kiran, A.R.
<b>Respondent by</b>	:	Smt. R. Premi, D.R.

<b>Date of Hearing</b>	:	01.12.2020
<b>Date of Pronouncement</b>	:	01.12.2020

**O R D E R**

**PER B.R. BASKARAN, ACCOUNTANT MEMBER:**

The assessee has filed this appeal challenging the order dated 1.8.2019 passed by Ld. CIT(A)-4, Bengaluru and it relates to the assessment year 2012-13. The assessee is aggrieved by the decision of Ld. CIT(A) in confirming the additions made by the A.O. in an ex-parte order passed by him.

2. The appeal is barred by limitation by 132 days. The assessee has filed an application requesting the bench to condone the delay. Having regard to the submissions made therein, we condone the delay and admit the appeal for hearing.

3. The Ld. A.R. submitted that the assessee is an old lady and did not have anyone to properly advise her. Hence, she could not properly represent her case before the tax authorities due to lack of proper advice. The Ld. A.R. submitted that the A.O. has passed the order to the best of his judgement u/s 144 of the Income-tax Act,1961 ['the Act' for short] and the Ld. CIT(A) has also passed an ex-parte order. The Ld. A.R. submitted that the assessee may be provided with an opportunity to properly represent her case, since she has engaged the present counsel only recently.

4. On the contrary, the Ld. D.R. submitted that the assessee did not cooperate before the tax authorities and hence, both the tax authorities have passed orders ex-parte.

5. We heard the rival contentions and perused the record. Admittedly, assessee did not represent before the A.O. as well as before Ld. CIT(A). Considering the facts and circumstances of the case, in the interest of natural justice, we are of the view that the assessee may be provided with an opportunity to present her case properly before Ld. CIT(A). In fact, affording an opportunity to the assessee in the present facts would promote the cause of justice. However, since the assessee did not represent before both tax authorities, we are of the view that the assessee should be imposed a cost. Accordingly, we impose a cost of Rs.2,000/- (Rs. Two thousand only) upon the assessee, which shall be paid to the credit of the Income Tax Department within 30 days from the date of receipt of the present order of the Tribunal.

6. Subject to the payment of the above said cost, we set aside the order passed by Ld. CIT(A) and restore all the issues to his file for

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examining them afresh, after affording adequate opportunity of being heard to the assessee. We also direct the assessee to properly cooperate with the Ld. CIT(A) for expeditious disposal of the appeal.

7. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 1<sup>st</sup> Dec, 2020

**Sd/-**  
**(Beena Pillai)**  
**Judicial Member**

**Sd/-**  
**(B.R. Baskaran)**  
**Accountant Member**

Bangalore,  
Dated 1<sup>st</sup> Dec, 2020.  
VG/SPS

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.**