

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.448/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2009-10

M/s. Shivam Construction  
Company,  
5, Nhavda Phata MIDC,  
Taloja, Panvel – 410206

Vs.

DCIT,  
Panvel Circle,  
Panvel

PAN : AAEFM8600L

(Appellant)

(Respondent)

Appellant by

None

Respondent by

Shri Rajesh Gawali

Date of hearing

03-12-2018

Date of pronouncement

04-12-2018

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the order passed by the CIT(A)-2, Pune on 03-10-2017 in relation to the assessment year 2009-10.

2. I have heard the ld. DR and perused the relevant material on record. There is no appearance from the side of the assessee. It is seen that the AO as well as the ld. CIT(A) have passed the orders *ex-parte qua* the assessee. The assessee vide ground no. 1 has assailed that the ld. CIT(A) did not give

reasonable opportunity of being heard and decided the appeal *ex parte*. In view of the foregoing facts, I am of the considered opinion that the ends of justice would meet adequately if the impugned order is set-aside and the matter is restored to the file of AO. I order accordingly and direct the AO to make the assessment afresh after allowing a reasonable opportunity of being heard to the assessee. It is made clear that in such fresh proceedings, the assessee will be at liberty to lead any fresh evidence in support of his case, as desired expedient.

3. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 04<sup>th</sup> December, 2018.

Sd/-

**(R.S.SYAL)**

**उपाध्यक्ष/ VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 04<sup>th</sup> December, 2018

सतीश

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order is forwarded to :**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) /  
The CIT (Appeals)-2, Pune
4. आयकर आयुक्त / The Pr. CIT-2, Thane
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे  
“SMC” / DR ‘SMC’, ITAT, Pune;
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	03-12-18	Sr.PS
2.	Draft placed before author	03-12-18	
3.	Draft proposed & placed before the second member		
4.	Draft discussed/approved by Second Member.		
5.	Approved Draft comes to the Sr.PS/PS		
6.	Kept for pronouncement on		
7.	File sent to the Bench Clerk		
8.	Date on which file goes to the AR		
9.	Date on which file goes to the Head Clerk.		
10.	Date of dispatch of Order.		

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