

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.543/PUN/2018
निर्धारण वर्ष / Assessment Year : 2012-13

Suresh Ghanshyam Shinde,
At Mahatala
PO Niwagha, Tq. Hadgaon,
Dist. Nanded

Vs. ITO, Ward-4,
Nanded

PAN : CDAPS6931H

(Appellant)

(Respondent)

Appellant by None
Respondent by Shri M.K. Verma

Date of hearing 10-12-2018
Date of pronouncement 11-12-2018

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee arises out of the order passed by the CIT(A)-1, Aurangabad on 26-12-2017 in relation to the assessment year 2012-13.

2. I have heard the ld. DR and perused the relevant material on record. It is seen that the AO and the ld. CIT(A) passed the orders *ex-parte qua* the assessee. The assessee, vide the grounds raised in the memorandum of appeal, has assailed the action of the authorities below in not giving proper opportunity of hearing. 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 him to make the assessment afresh as per law after allowing a reasonable opportunity of being heard to the assessee.

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

Order pronounced in the Open Court on 11th December, 2018.

**Sd/-
(R.S.SYAL)**

उपाध्यक्ष/ VICE PRESIDENT

पुणे Pune; दिनांक Dated : 11th 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-1, Aurangabad
4. आयकर आयुक्त / The Pr. CIT-1, Aurangabad
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	10-12-18	Sr.PS
2.	Draft placed before author	10-12-18	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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