

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.616/PUN/2018

निर्धारण वर्ष / Assessment Year : 2013-14

M/s. Viraj Casting Pvt. Ltd.
D-39, Vastushree Complex,
Near Hyde Park, Market
Yard, Pune-411 042
PAN : AADCV8876H

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-13(5), Pune.

.....प्रत्यर्थी / Respondent

Assessee by : Shri V.L Jain

Revenue by : Shri M.K Verma

सुनवाई की तारीख / Date of Hearing : 13.12.2018

घोषणा की तारीख / Date of Pronouncement : 13.12.2018

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee arises out of the *ex-parte* order passed by the Id. CIT(Appeals), Pune-5, Pune on 10.01.2018 in relation to the assessment year 2013-14.

2. I have heard both the parties and perused the relevant material available on record. The Id. CIT(A) dismissed the appeal in *limine* without going into the merits of the appeal. He issued notice to assessee for

participation in the appellate proceedings. The assessee did not turn up before him and accordingly, the ld. CIT(A) dismissed the appeal in *limine*. In my considered opinion, the ld. CIT(Appeals) is bound to dispose of any appeal before him on merits, even if there is no participation by the assessee. Since the appeal was dismissed in *limine* without going into the merits of the appeal, I set-aside the impugned order and restore the appeal to the file of ld. CIT(Appeals) for disposing it 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 on 13th day of December, 2018.

Sd/-

R.S. SYAL

उपाध्यक्ष / VICE-PRESIDENT

पुणे / Pune; दिनांक / Dated : 13th December, 2018.

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals), Pune-5, Pune.
4. The Pr. CIT, Pune-4, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

// True Copy //

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary

आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	13.12.2018	Sr. PS/PS
2	Draft placed before author	13.12.2018	Sr. PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr. PS/PS
6	Kept for pronouncement on		Sr. PS/PS
7	Date of uploading of order		Sr. PS/PS
8	File sent to Bench Clerk		Sr. PS/PS
9	Date on which the 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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