

आयकर अपीलिय अधिकरण “एक-सदस्य मामला” न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, PUNE

श्री अनिल चतुर्वेदी, लेखा सदस्य, एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
BEFORE SHRI ANIL CHATURVEDI, AM AND SHRI VIKAS AWASTHY, JM

आयकर अपील सं. / ITA Nos. 1306 & 1307/PUN/2018
निर्धारण वर्ष / Assessment Years : 2009-10 & 2011-12

Dhairyasheel Pralhad Pawar
249/1/22A, Nagala Park,
Kolhapur.
PAN : ALFPP4738C

.....अपीलार्थी / Appellant

बनाम / V/s.

Assistant Commissioner of Income-tax,
Central Circle, Kolhapur.

.....प्रत्यर्थी / Respondent

Assessee by : N O N E
Revenue by : Shri Rajesh Gawali

सुनवाई की तारीख / Date of Hearing : 22.01.2019
घोषणा की तारीख / Date of Pronouncement : 25.01.2019

आदेश / ORDER

PER VIKAS AWASTHY, JM

These two appeals have been filed by the assessee against the orders of Commissioner of Income Tax (Appeals)-11, Pune for the Assessment years 2009-10 and 2011-12, respectively. Both the impugned orders are of even date i.e. 14.06.2018.

2. A perusal of the impugned orders show that the Commissioner of Income Tax (Appeals) has passed the orders confirming additions in an *ex-parte* proceedings. The notice of hearing of the appeals was sent to the assessee twice. Neither the assessee, nor authorised representative of the assessee attended the hearing of the appeals before the First Appellate Authority.

3. It is a well settled principle of natural justice that nobody should be condemned unheard. Taking into consideration entire facts of the case and in the interest of justice, without commenting on the merits of the addition, we deem it appropriate to restore these appeals back to the file of Commissioner of Income Tax (Appeals) for deciding the grounds raised in the appeals afresh after affording reasonable opportunity of hearing to the assessee, in accordance with law.

4. The assessee is also directed to appear before the Commissioner of Income Tax (Appeals) and cooperate in the appellate proceedings.

5. In the result, impugned orders are set aside and both the appeals of assessee are allowed for statistical purpose.

Order pronounced on Friday, the 25th day of January, 2019.

Sd/-
(ANIL CHATURVEDI)
लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-
(VIKAS AWASTHY)
न्यायिक सदस्य/JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 25th January, 2019
Bidhan

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Commissioner of Income Tax(Appeals)-11, Pune.
4. The Pr. Commissioner of Income Tax (Central), Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य मामला" 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.