

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

**BEFORE SHRI D. KARUNAKARA RAO, AM  
AND SHRI PARTHA SARATHI CHAUDHURY, JM**

**आयकर अपील सं. / ITA No.1698/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2010-11**

Gafarkhan Amirkhan Pathan,  
Labour Colony, Madane Nagar,  
Latur- 413512.

PAN : BRDPP4480N

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward- 2,  
Latur.

.....प्रत्यर्थी / Respondent

**आयकर अपील सं. / ITA No.1699/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2010-11**

Hayatkhan Amirkhan Pathan,  
Labour Colony, Madane Nagar,  
Latur- 413512.

PAN : BRDPP4481P

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward- 2,  
Latur.

.....प्रत्यर्थी / Respondent

**आयकर अपील सं. / ITA No.1700/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2010-11**

Tajkhan Amirkhan Pathan,  
Labour Colony, Madane Nagar,  
Latur- 413512.

PAN : BRDPP4419B

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward- 2,  
Latur.

.....प्रत्यर्थी / Respondent

Assessee by : Shri Pramod Jadhav  
Revenue by : Shri M. K. Verma

सुनवाई की तारीख / Date of Hearing : 06.02.2019  
घोषणा की तारीख / Date of Pronouncement : 07.02.2019

**आदेश / ORDER**

**PER D. KARUNAKARA RAO, AM:**

There are three appeals under consideration. All these appeals relate to the same group of family filed with common grounds of appeal for the assessment year 2010-11.

2. Without going to the grounds of appeal, at the outset, Id. Counsel for the assessee brought our attention to the assessment orders mentioned that the same are *ex-parte* orders made u/s 144 r.w.s. 147 of the Act. Further, he mentioned that the assessee could not appear before the CIT(A) with justifiable reasons, therefore, the appeals were adjudicated *ex-parte*. On these facts, Id. Counsel made a statement at Bar that this time the assessee will make proper representation before the lower authorities and pleaded for grant of one more opportunity of being heard to the assessee.

3. Considering the above facts as well as objection of the Id. DR for the Revenue, we are of the opinion that the right of filing the appeal is granted by the Statute to the assessee-taxpayers. In this case, the assessee wants to invoke the said right and paid the appeal fees in this regard conveying their seriousness of pursuing the issues in the appeals. Therefore, we are of the opinion that an opportunity should be granted to the assessee under consideration. Accordingly, we remand all the issues raised by the assessee in their respective appeals to the file of the Assessing Officer for fresh adjudication. The Assessing Officer shall grant a reasonable opportunity of

being heard to the assesseees. Accordingly, the grounds raised by the assesseees in all the three appeals are allowed for statistical purposes.

4. In the result, all the three appeals of the respective assesseees are allowed for statistical purposes.

Order pronounced on 07<sup>th</sup> February, 2019.

**Sd/-**  
**(PARTHA SARATHI CHAUDHURY)**  
न्यायिक सदस्य/JUDICIAL MEMBER

**Sd/-**  
**(D. KARUNAKARA RAO)**  
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 07<sup>th</sup> February, 2019

*Sujeet*

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-2, Aurangabad;
4. The CCIT, Nashik;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "एक-सदस्य मामला"  
/ DR 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

// True Copy //

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