

आयकर अपीलिय 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.1702/PUN/2018
निर्धारण वर्ष / Assessment Year : 2009-10

Sarika Kailash Alhat,
S.No.26, Opp. Buddha Vihar,
Bopodi, Pune- 411003.

PAN : CBHPA5315E

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward- 2(3),
Pune.

.....प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No.1703/PUN/2018
निर्धारण वर्ष / Assessment Year : 2009-10

Amrut Waman Alhat,
S.No.26, Opp. Buddha Vihar,
Bopodi, Pune- 411003.

PAN : AVDPA3877H

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward- 2(3),
Pune.

.....प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No.1704/PUN/2018
निर्धारण वर्ष / Assessment Year : 2009-10

Ushatai Kailash Alhat,
S.No.26, Opp. Buddha Vihar,
Bopodi, Pune- 411003.

PAN : AGIPA1385Q

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward- 2(3),
Pune.

.....प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No.1705/PUN/2018**निर्धारण वर्ष / Assessment Year : 2009-10**

Bharat Kailash Alhat,
S.No.26, Opp. Buddha Vihar,
Bopodi, Pune- 411003.

PAN : AYNPA7000P

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward- 2(3),
Pune.

.....प्रत्यर्थी / Respondent

Assessee by : Shri Pramod Shingte
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 four appeals under consideration. All these appeals relate to the same group of family filed with common grounds of appeal for the assessment year 2009-10.

2. Without going to the grounds of appeal, at the outset, ld. 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 assessees could not appear before the CIT(A) with justifiable reasons, therefore, the appeals were adjudicated *ex-parte*. On these facts, ld. Counsel made a statement at Bar that this time the assessee would make proper representation before the lower authorities and pleaded for grant of one more opportunity of being heard to the assessees.

3. Considering the above facts as well as objection of the ld. 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 assessees wanted to invoke the said right and paid the appeal fees in this regard conveying their seriousness of pursuing the appeals. Therefore, we are of the opinion that an opportunity should be granted to the assessees under consideration. Accordingly, we remand all the issues raised by the assessees 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 assessees. Accordingly, the grounds raised by the assessees in all the four appeals are allowed for statistical purposes.

4. In the result, all the four appeals of the respective assessees are allowed for statistical purposes.

Order pronounced on 07th February, 2019.

Sd/-
(PARTHA SARATHI CHAUDHURY)

न्यायिक सदस्य/JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 07th 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)-3, Pune;
4. The Pr. CCIT, Pune;
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.