

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.1963/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2012-13

M/s. Strudcom Consultants Vs. ITO, Ward -6(1),  
Pvt. Ltd., Pune  
19/20, Kishori Park Hsg. Society,  
Erandwana, Pune – 411 038  
PAN :AAGCS6060B

(Appellant)

(Respondent)

Appellant by  
Respondent by

Shri M.K. Kulkarni  
Shri Rajesh Gawli

Date of hearing 20-02-2019  
Date of pronouncement 21-02-2019

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee arises out of the *ex parte* order passed by the CIT(A)-4, Pune on 16-10-2018 in relation to the assessment year 2012-13.

2. There is a delay of 10 days in presenting the appeal before the Tribunal. The ld. AR explained the reasons for the delay. I am satisfied with the reasons so given. Accordingly, the delay is condoned and the appeal is admitted for disposal.

3. I have heard both the sides and perused the relevant material on record. It is seen that the ld. CIT(A) has passed the order *ex-parte qua* the assessee. The ld. AR submitted that the ld. CIT(A) did not give proper opportunity of hearing and decided the appeal *ex parte*. 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 the ld. CIT(A). I order accordingly and direct the ld. CIT(A) to decide the appeal afresh as per law after allowing a reasonable opportunity of being heard to the assessee.

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

Order pronounced in the Open Court on 21<sup>st</sup> February, 2019

**Sd/-**  
**(R.S.SYAL)**  
**उपाध्यक्ष/ VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 21<sup>st</sup> February, 2019  
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)-4, Pune
4. The Pr. CIT-3, Pune
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	20-02-2019	Sr.PS
2.	Draft placed before author	20-02-2019	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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