

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

श्री डी. करुणाकरा राव, लेखा सदस्य के समक्ष
BEFORE SHRI D. KARUNAKARA RAO, AM

आयकर अपील सं. / **ITA No.1838/PUN/2018**
निर्धारण वर्ष / **Assessment Year : 2014-15**

Kishor Raghunath Patil,
Indrayani Garden Apt.
Flat No.204, A-Wing,
Plot No.49/16, Sector-1,
Indrayani Nagar, Bhosari.

PAN : AMIPP5042M

.... अपीलार्थी/Appellant

Vs.

ITO, Ward- 8(4),
Pune.

.... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Shri M. K. Kulkarni

प्रत्यर्थी की ओर से / Respondent by : Shri M. K. Verma

सुनवाई की तारीख / Date of Hearing : 14.02.2019	घोषणा की तारीख / Date of Pronouncement: 20.02.2019
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आदेश / ORDER

PER D. KARUNAKARA RAO, AM :

This appeal is filed by the assessee against the order of CIT(A)-8, Pune dated 27.09.2018 for the Assessment Year 2014-15.

2. Without going to the grounds of appeal, at the outset, ld. Counsel for the assessee brought my attention to the assessment order mentioned that the same is *ex-parte* order made u/s 144 of the Act. Further, he mentioned that the assessee could not appear before the CIT(A) for justifiable reasons, therefore, the appeal was 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 assessee.

3. Considering the above facts as well as objection of the ld. DR for the Revenue, I am of the opinion that the right of filing the appeal is granted by

the Statute to the assessee-taxpayers. In this case, the assessee wanted to invoke the said right and paid the appeal fees in this regard conveying his seriousness of pursuing the appeal. The reasons for non-attendance before the lower authorities are not with reasons. Therefore, I am of the opinion that an opportunity should be granted to the assessee under consideration. Accordingly, I remand all the issues raised by the assessee in his appeal to the file of the Assessing Officer for fresh adjudication. The Assessing Officer shall grant a reasonable opportunity of being heard to the assessee. Accordingly, the grounds raised by the assessee in his appeal are allowed for statistical purposes.

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

Order pronounced on this 20th day of February, 2019.

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

पुणे / Pune; दिनांक Dated : 20th February, 2019.
Sujeet

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-8, 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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

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