

आयकर अपीलीय अधिकरण "एक-सदस्य" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PUNE

BEFORE SHRI R.S.SYAL, VP AND  
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No. 737/PUN/2018

निर्धारण वर्ष / Assessment Year : 2006-07

Abhijit Anant Bagade,  
812, Bhandarkar Institute,  
Bhandarkar Road,  
Pune-411 004  
PAN : ALHPB4651J

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Tax Recovery Officer,  
Range-3, Pune.

.....प्रत्यर्थी / Respondent

Assessee by : Smt. Deepa Khare

Revenue by : Shri Rajesh Gawali

सुनवाई की तारीख / Date of Hearing : 18.03.2019

घोषणा की तारीख / Date of Pronouncement : 18.03.2019

**आदेश / ORDER**

**PER PARTHA SARATHI CHAUDHURY, JM :**

This appeal preferred by the assessee emanates from the order of Ld. CIT(Appeals)-3, Pune dated 05.03.2018 for the assessment year 2006-07 as per grounds of appeal on record.

2. At the time of hearing the Ld. AR of the assessee submitted that the order passed by the Ld. CIT(Appeals) is an ex-parte order. The rights and liabilities of the parties herein are yet to be determined. The Ld. AR further

submitted that the assessee is a salaried person however, do not have adequate knowledge regarding legal procedure under the Act and neither was advised by any professional person and this resulted in the continuous absence of the assessee at the time of hearing as called for by the Ld. CIT(Appeals). This absence is neither deliberate nor the assessee has any intention to delay the proceedings. It is just that the assessee was legally less privileged in knowledge and awareness for which the absence has taken place. The Ld. AR therefore, requested that final opportunity may be provided to the assessee so that they can represent their case on merits before the Revenue Authorities.

3. The Ld. DR fairly conceded to the request made by the Ld. AR .

4. We have perused the case records and heard the rival contentions. On perusal of the order of Ld. CIT(Appeals), we find that since it is an ex-parte order, rights and liabilities of the parties are not adjudicated upon and they remain to be determined. In view of the matter, we set aside the order of the Ld. CIT(Appeals) and restore the matter to the file of the Assessing Officer for adjudication after providing reasonable opportunity of hearing to the assessee.

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

Order pronounced on 18<sup>th</sup> day of March, 2019.

Sd/-  
**R.S.SYAL**  
**VICE PRESIDENT**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 18<sup>th</sup> March, 2019.

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-3, Pune.
4. The Pr. CIT-2, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" 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.

		Date	
1	Draft dictated on	18.03.2019	Sr.PS/PS
2	Draft placed before author	18.03.2019	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		