

**आयकर अपीलीय अधिकरण "सी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, PUNE**

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

Sl. No.	ITA No(s).	Name of the Applicant	Name of Respondent	Asst. Year	Quarter	Form
1-15	1446/PUN/2018 to 1460/PUN/2018	NORD Drivesystems Private Limited. 282/2, 283/2, Plot No.15, Village Mann, Taluka Mulshi Adj. Hinjewadi MIDC Phase-II Pune-411 057 PAN:AACCN0708R	ACIT, TDS(CPC) Ghaziabad, UP	2013-14	Qr-3	24Q
				2013-14	Qr-2	26Q
				2013-14	Qr-3	26Q
				2013-14	Qr-4	26Q
				2013-14	Qr-2	27Q
				2013-14	Qr-3	27Q
				2013-14	Qr-4	27Q
				2014-15	Qr-2	24Q
				2014-15	Qr-3	24Q
				2014-15	Qr-1	26Q
				2014-15	Qr-2	26Q
				2014-15	Qr-3	26Q
				2014-15	Qr-1	27Q
				2014-15	Qr-2	27Q
				2014-15	Qr-3	27Q

Assessee by : Shri Sharad Shah & Shri Rohit Tapadiya
Revenue by : Shri M.K. Verma

सुनवाई की तारीख / Date of Hearing : 12.07.2019

घोषणा की तारीख / Date of Pronouncement : 12.07.2019

आदेश / ORDER

PER BENCH :

These bunch of appeals preferred by the assessee emanates from the respective orders of the Ld. CIT(Appeals), Pune-10 dated 28.06.2018 for the assessment years 2013-14 and 2014-15 respectively as per the grounds of appeal on record.

2. At the outset, we notice that the present appeal is time barred by 2 days. The assessee has filed an affidavit along with condonation of delay petition. We have gone through the condonation petition as well as the affidavit and have found that reasons specified therein are justified and that the delay cannot be attributed to the deliberate conduct of the assessee neither through intention nor through action. The reasons for delay in filing the appeal late were beyond the control of the assessee and even the Ld. DR stated that he has no objection, if the delay is condoned. In view of the matter, we condone the delay and proceed to hear the appeal on merits.

3. At the time of hearing, the Ld. AR of the assessee submitted that in all these appeals, the order passed by the Ld. CIT(Appeals) is an *ex-parte* order and in contravention to Section 250(6) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). The Ld. AR prayed for a final opportunity to present their case on merits before the Ld. CIT(Appeals).

4. Per contra, the Ld. DR opposed the prayer of the Ld. AR stating that several opportunities had been given to the assessee and providing any further opportunity would ultimately result in prolonging the legal proceedings.

5. We have perused the case records and heard the rival contentions. We find that the orders passed by the Ld.CIT(Appeals) for each of the above captioned matter is an *ex-parte* order wherein the Ld. CIT(Appeals) has dismissed the appeals of the assessee for want of prosecution. The rights and liabilities of the parties herein are yet to be determined at the First Appellate stage. We find Section 250(6) of the Act states "**the order of the Ld. CIT(Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision.**". The provision clearly states that the order of the Ld. CIT(Appeals) has to be a reasoned order dealing with merits of the case and coming to a

decision supported by proper determination of each points raised in appeal before the First Appellate Authority. The orders for all the above captioned matters passed by the Ld. CIT(Appeals) is in contravention to the aforesaid provision.

6. In view of the matter, we set aside the orders of the Ld. CIT(Appeals) in all of the aforementioned matter and restore them to his file for fresh adjudication in accordance with the provisions of section 250(6) of the Act. At the same time, we direct the assessee to be present for hearing before the Ld. CIT(Appeals) with all relevant documentary evidences and present their case on merits and the Ld. CIT(Appeals) shall adjudicate this matter after providing reasonable opportunity of hearing to the assessee.

7. In the result, all the appeals of the assessee as hereinabove mentioned are allowed for statistical purposes.

Order pronounced on 12th day of July, 2019.

Sd/-
R.S.SYAL
VICE PRESIDENT

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 12th July, 2019.

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals), Pune-10.
4. The CIT(TDS), Pune.
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, "सी" बेंच,
पुणे / DR, ITAT, "C" 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	12.07.2019	Sr.PS/PS
2	Draft placed before author	12.07.2019	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		