

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

श्री आर. एस.स्यल, उपाध्यक्ष के समक्ष

आयकर अपील सं. / ITA No. 1239/PUN/2018
निर्धारण वर्ष / Assessment Year : 2013-14

Utopian Sugars Limited,
Gat No.64,
Near Govt. Warehouse,
Taluka Pandharpur,
Solapur
PAN : AABCU2979A

Vs. ITO, Ward-2(3),
Solapur

(Appellant)

(Respondent)

Appellant by
Respondent by

Shri Pramod Shingte
Shri Vishwas Munde

Date of hearing 24-07-2019
Date of pronouncement 25-07-2019

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee arises out of the *ex parte* order passed by the Commissioner of Income-tax (Appeals)-7, Pune on 06-04-2018 in relation to the assessment year 2013-14.

2. There is a delay of 03 days in presenting the appeal before the Tribunal. The assessee has filed an affidavit in support of the condonation of delay. I am satisfied with such reasons. As such,

the delay is condoned and the appeal is admitted for hearing on merits.

3. I have heard both the sides and gone through the relevant material on record. It is seen that the impugned order was passed *ex parte qua* the assessee. The ld. AR stated that the ld. first appellate authority did not grant adequate opportunity to present the case. In the given circumstances and without going into the merits of the appeal, I set-aside the impugned order and remit the matter to the file of the ld. CIT(A) for deciding the appeal afresh as per law after allowing a reasonable opportunity of hearing to the assessee.

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

Order pronounced in the Open Court on 25th July, 2019.

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

पुणे Pune; दिनांक Dated : 25th July, 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)-7, Pune
4. The Pr.CIT- 6, 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	24-07-2019	Sr.PS
2.	Draft placed before author	24-07-2019	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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