

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.805/PUN/2019**
निर्धारण वर्ष / **Assessment Year : 2012-13**

Anil Vasant Shejul,
Flat No.201, Building B,
Shanti Niketan Society,
Near Anjali English School,
Tempo-Chowk, Vadgaon Sheri,
Pune-411014.

PAN : BQJPS4649M

.... अपीलार्थी/Appellant

Vs.

ITO, Ward-7(3),
Pune.

.... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Shri Dhiraj S. Dandgaval
प्रत्यर्थी की ओर से / Respondent by : Shri Ranjit Singh

सुनवाई की तारीख /
Date of Hearing : 23.09.2019

घोषणा की तारीख /
Date of Pronouncement: 23.09.2019

आदेश / ORDER

PER D. KARUNAKARA RAO, AM :

This appeal is filed by the assessee against the order of CIT(A)-5, Pune dated 05.04.2018 for the Assessment Year 2012-13. Ld. AR seeks remanding the issues to the file of the CIT(A).

2. Before me, at the outset, ld. Counsel for the assessee filed a letter and the relevant contents of the same are extracted as under :-

“.....

I, on behalf of the assessee hereby assures that there will not be any further change in the address of the assessee. Further, if at all assessee

changes his address during the continuation of proceedings, we will intimate the same in timely manner to the respective authorities.

We will also attend before the respective authorities on the given date/s whenever the opportunity of being heard will be granted.

Kindly accept our submission and oblige.

.....”

3. **Assessee Shifted:** Ld. AR submitted that the assessee brought our attention to the address given on the fact of the orders of the Assessing Officer and CIT(A) and mentioned that the same is entirely different (Gardenia Society, Vadgaon Sheri, Pune-14) from that of the present address as given in Form No.36 (Shanti Niketan Society, Near Anjali English School, Tempo Chowk, Vadgaon Sheri, Pune). Giving the reasons for non-service of the notices on the assessee, ld. AR submitted that the assessee moved from old.

4. Considering the above facts/request of the assessee, I find it reasonable to set-aside the order of the CIT(A) and remand the issue to the file of the CIT(A) for fresh adjudication of the issue. All the aspects of the issues are kept open. Without going into the merits of the issue, I direct the CIT(A) to pass a speaking order after hearing the assessee or his authorized representative as per the set principles of natural justice. The adjudication of the appeal should be done after hearing the assessee. The principles of *audi alteram partem* have to be strength followed by the CIT(A). With these directions, the issues raised by the assessee are remanded to the file of the CIT(A) for fresh adjudication. The assessee is directed to make appearance as promised in the Court and the CIT(A) is directed to

adjudicate the issue afresh after hearing the assessee and shall pass a speaking order. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 23rd day of September, 2019.

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

पुणे / Pune; दिनांक Dated : 23rd September, 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)-5, Pune;
4. The CCIT, Pune;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "एक-सदस्य मामला" / DR 'SMC', ITAT, Pune;
6. गार्ड फाइल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

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