

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1370/PUN/2017
निर्धारण वर्ष / Assessment Year : 2013-14

Shri Ramesh Rajmal Khatod,
409, Ghankar Lane,
Ravivar Peth,
Nashik – 422001

PAN : AIOPK5636N

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward – 1(2), Nashik

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sanket Joshi
Revenue by : Ms. Brindha

सुनवाई की तारीख / Date of Hearing : 19-09-2019
घोषणा की तारीख / Date of Pronouncement : 24-09-2019

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 20-03-2017 passed by the Commissioner of Income Tax (Appeals)-2, Nashik [‘CIT(A)’] for assessment year 2013-14 wherein he dismissed the grounds of appeal ex-parte of assessee.

2. Heard both parties and perused the materials available on record. The facts of the case as emanating from the records are that the assessee is an individual and derives professional income, income from capital gains and from other sources. The assessee filed return of income declaring total income of Rs.19,40,733/-. The Assessing Officer determined the income of assessee at Rs.65,90,920/- vide its order dated 09-012-2015 passed u/s. 143(3) of the Act wherein he denied exemption u/s. 54F of the Act to an extent of Rs.46,50,186/-.

3. The assessee challenged the order of Assessing Officer before the CIT(A) in First Appellate proceedings. It is observed from the impugned order that the CIT(A) issued notices to the assessee but however no compliances were made by the assessee. For non-compliance, the CIT(A) dismissed the grounds of appeal ex-parte of assessee.

4. The ld. AR, Shri Sanket Joshi undertakes that the assessee ready to prosecute its grounds before the CIT(A) if the Hon'ble Tribunal remand the matter to the file of CIT(A). The ld. DR, Ms. Brindha reported no objection. Having considering the facts and circumstances of the case in the ends of justice taking into consideration the submissions of ld. AR and ld. DR, we deem it proper to remand the mater back to the file of CIT(A) for fresh consideration. It is needless to mention that the assessee shall co-operate for speedy disposal of its appeal before the CIT(A) and liberty to file evidences if any in support of his claim. Thus, the grounds raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open court on 24th September, 2019.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 24th September, 2019

RK

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त (अपील) / The CIT(A)-2, Nashik
4. The Pr. Commissioner of Income Tax-1, Nashik
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary,
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune