

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.1160/PUN/2019**  
निर्धारण वर्ष / **Assessment Year : 2015-16**

Rajendra Hanmant Yoge,  
C/o Adv. D. Y. Pandit,  
Krupa 1187/10, Shivajinagar,  
Pune-411005.

PAN : AABPY2097C

.... अपीलार्थी/Appellant

Vs.

ITO, Ward-1(5),  
Pune.

.... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Smt. Deepa Khare  
Shri D. Y. Pandit

प्रत्यर्थी की ओर से / Respondent by : Shri Pravin Chavan

सुनवाई की तारीख / <b>Date of Hearing : 07.10.2019</b>
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घोषणा की तारीख / <b>Date of Pronouncement: 07.10.2019</b>
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**आदेश / ORDER**

**PER D. KARUNAKARA RAO, AM :**

This appeal is filed by the assessee against the order of CIT(A)-3, Pune dated 14.09.2018 for the Assessment Year 2015-16. CIT(A) passed an *ex-parte* order

2. Without going to the grounds of appeal, at the outset, ld. Counsel for the assessee brought my attention to the appellate order and mentioned that the same is an *ex-parte* order passed by the CIT(A). Further, ld. Counsel submitted that this is a case where the assessee desires to go back to the file of the CIT(A) for one more round of proceedings as the assessee could not be present before the CIT(A) for one reason or other. The discussion given in para 5 of the order of the CIT(A) is relevant. On these facts, ld. Counsel made a statement at Bar that this time the assessee would make proper representation before the CIT(A) and pleaded for grant of one more opportunity of being heard to the assessee before the First Appellate Authority. There is change of address of the assessee and the

same explains the failure of the Revenue to serve the notices on the assessee validly.

3. Heard both the sides. Considering the above facts, I am of the opinion that the right of filing the appeal is granted by the Statute to the assessee-taxpayers. In this case, the assessee wanted to invoke the said right and paid the appeal fees too in this regard conveying his seriousness of pursuing the appeal. Therefore, I am of the opinion that an opportunity should be granted to the assessee under consideration. Accordingly, I remand all the issues raised by the assessee in his appeal to the file of the CIT(A) for fresh adjudication. The CIT(A) shall pass a speaking order after granting reasonable opportunity of being heard to the assessee as per set principles of natural justice. Accordingly, the grounds raised by the assessee in his appeal are allowed for statistical purposes.

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

Order pronounced on this 07<sup>th</sup> day of October, 2019.

**Sd/-**

**(D. KARUNAKARA RAO)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक Dated : 07<sup>th</sup> October, 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)-3, Pune;
4. The Pr. CCIT, Pune;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "एक-सदस्य मामला" / DR 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

Senior Private Secretary

आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune