

**आयकर अपीलिय अधिकरण, मुंबई न्यायपीठ , मुंबई।**

**IN THE INCOME TAX APPELLATE TRIBUNAL "H" BENCH, MUMBAI**

**BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER AND**

**SHRI AMARJIT SINGH, JUDICIAL MEMBER**

**आयकर अपील सं/ I.TA No.6417/Mum/2018**

**(निर्धारण वर्ष / Assessment Year:20114**

Krishna Kaluram Gjadge,  
01,at Post Mundre Khurud,Karjat  
Raigad,Maharashtra 410 201

Vs. Income Tax Officer,  
Ward-4,New Panvel,  
PANVEL.

**PAN: AYHPG 0593 M**

(Appellant)

(Respondent)

अपीलार्थी ओर से/ Appellant by : Shri Ganesh K.Bhoir,AR

प्रत्यर्थी की ओर से/Respondent by: Smt S.Jothilakshmi Nayak,D.R

सुनवाई की तारीख / Date of Hearing : 21.11.2019

घोषणा की तारीख /Date of Pronouncement : 17.12.2019

**आदेश / O R D E R**

**PER RAJESH KUMAR ACCOUNTANT MEMBER**

This appeal is filed by the Assessee against the order of the Ld. CIT(A)-2, Pune dated 05.07.2018 pertaining to assessment year 2013-14.

2. The assessee has raised three grounds of appeal. The first ground is against the decision of Id.CIT(A) passing the exparte order u/s.250 of the Income Tax Act without giving an opportunity of being heard to the assessee.

3. After hearing the rival submissions and perusing the materials on record, also examining the evidences produced by the learned A.R. of the assessee at the time of hearing, we observe that non-appearance before the Id.CIT(A) during the appellate proceedings was attributable to the

reasons, which was beyond the control of the assessee, as the assessee was not keeping well and was undergoing medical treatment for multiple ailments. The Id.CIT(A) had given four opportunities to the assessee, however, the assessee failed to avail all of them. Considering the circumstances under which the assessee could not attend the Appellate Proceedings before the Id.CIT(A), we are of the view that the assessee deserves to be given one more opportunity before the Id.CIT(A) to present his case on merits in the interest of justice. Accordingly, we restore the appeal of assessee to the file of Id.CIT(A) with a direction to decide the same as per facts and law after affording reasonable opportunity of hearing to the assessee.

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

**The order pronounced in the open court on 17.12.2019**

**Sd/-**

**(AMARJIT SINGH)**

न्यायिक सदस्य/JUDICIAL MEMBER

**Sd/-**

**(RAJESH KUMAR)**

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 17.12.2019

KSS , Sr. PS

**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)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)**

**आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**