

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No. 1097/PUN/2019
निर्धारण वर्ष / Assessment Year : 2008-09

M/s. J.K. Housing Dev. Corporation, S.No.138/1, Park Ridge, Baner Pashan Link Road, Pune – 411021 PAN : AAGFJ1704N (Appellant)	Vs.	ACIT, Ward-4(6), Pune (Respondent)
--	------------	--

Appellant by	Smt. Deepa Khare
Respondent by	Shri V.K. Singh

Date of hearing	02-01-2020
Date of pronouncement	03-01-2020

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee arises out of the order passed by the CIT(A)-3, Pune on 21-08-2017 in relation to the assessment year 2008-09.

2. This appeal is time-barred by 38 days. The assessee has placed on record an affidavit explaining the reasons which led to the late filing of appeal. I am satisfied with such reasons. The delay is condoned and the appeal is admitted for hearing on merits.

3. I have heard both the sides and perused the relevant material on record. It is seen that the ld. CIT(A) has passed the order *ex-parte qua* the assessee. The ld. AR submitted that the ld. CIT(A) erred in dismissing the appeal *ex parte* when there was sufficient reason beyond the control of the assessee for non-attendance. The ld. AR requested the Bench to grant one more opportunity so as enable the assessee to be present before the ld. CIT(A). In view of the foregoing facts, I am of the considered opinion that the ends of justice would meet adequately if the impugned order is set-aside and the matter is restored to the file of ld. CIT(A). I order accordingly and direct the ld. CIT(A) to decide the appeal afresh as per law after allowing a reasonable opportunity of being heard to the assessee.

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

Order pronounced in the Open Court on 03rd January, 2020.

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

पुणे Pune; दिनांक Dated : 03rd January, 2020
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)-3, Pune
4. The Pr. CIT-2, 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	02-01-2020	Sr.PS
2.	Draft placed before author	02-01-2020	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.		

*