

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No. 1121/PUN/2019  
निर्धारण वर्ष / Assessment Year : 2008-09

Shri Shekhar Vishnu Gole,  
Legal heir of  
Late Vishnu Laxman Gole,  
55, "Akshay",  
Gananjay Society,  
Kothrud, Pune – 411038  
PAN : AEUPG1892G  
(Appellant)

Vs. ITO, Ward-3(4),  
Pune

(Respondent)

Appellant by  
Respondent by

Shri Kalpesh Turalkar  
Shri V.K. Singh

Date of hearing 03-01-2020  
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 09-06-2016 in relation to the assessment year 2008-09.

2. This appeal is time-barred by 412 days. The assessee has placed on record an affidavit explaining the reasons which led to the late filing of the 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 Id. CIT(A) has passed the order *ex-parte qua* the assessee. The Id. AR submitted that the Id. CIT(A) did not give proper opportunity to the legal heir and dismissed the appeal *ex parte*. The Id. AR requested the Bench to grant one more opportunity so as enable the legal heir of the assessee to be present before the Id. 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 Id. CIT(A). I order accordingly and direct the Id. 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 03<sup>rd</sup> January, 2020.

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

पुणे Pune; दिनांक Dated : 03<sup>rd</sup> 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                                   | 03-01-2020 | Sr.PS |
| 2.  | Draft placed before author                          | 03-01-2020 | Sr.PS |
| 3.  | Draft proposed & placed<br>before the second member | --         | JM    |
| 4.  | Draft discussed/approved<br>by Second Member.       | --         | JM    |
| 5.  | Approved Draft comes to<br>the Sr.PS/PS             |            | Sr.PS |
| 6.  | Kept for pronouncement<br>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<br>the Head Clerk        |            |       |
| 10. | Date on which file goes to<br>the A.R.              |            |       |
| 11. | Date of dispatch of Order.                          |            |       |

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