

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No. 393/PUN/2019  
निर्धारण वर्ष / Assessment Year : 2008-09

Anil Dattatraya Kapade,  
10-A, Friends Colony,  
Kolhapur – 416 001  
PAN : AARPK0703H

**Vs.** Tax Recovery Officer,  
Range-2,  
Kolhapur

(Appellant)

(Respondent)

Appellant by  
Respondent by

Shri M.K. Kulkarni  
Shri S.P. Walimbe

Date of hearing 14-01-2020  
Date of pronouncement 15-01-2020

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee arises out of the *ex-parte* order passed by the CIT(A)-2, Kolhapur on 07-12-2018 in relation to the assessment year 2008-09.

2. This appeal is time-barred by 10 days. The assessee has filed an affidavit explaining the reasons which led to the late filing of the appeal. I am satisfied with such reason. 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 as well as the Department. Considering the facts prevailing in the instant case, 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 him 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 15<sup>th</sup> January, 2020.

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

पुणे Pune; दिनांक Dated : 15<sup>th</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)-2, Kolhapur
4. The Pr. CIT-2, Kolhapur
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	14-01-2020	Sr.PS
2.	Draft placed before author	14-01-2020	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.		

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