

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA Nos. 1290, 1291, 1292 and  
1294/PUN/2019

निर्धारण वर्ष / Assessment Years : 2010-11, 2011-12, 2012-13  
& 2014-15

M/s. Sahyadri Corporation,  
1073, Bhosale Mystiqa,  
Gokhale Road,  
Model Colony, Pune – 411 016  
PAN : ABEFS6617C

Vs. DCIT, Circle-2(1),  
Pune

(Appellant)

(Respondent)

Appellant by  
Respondent by

Shri Deepa Khare  
Shri S.P. Walimbe

Date of hearing 16-01-2020  
Date of pronouncement 17-01-2020

आदेश / ORDER

PER R.S.SYAL, VP :

These four appeals by the assessee arise out of the consolidated *ex parte* order passed by the CIT(A)-12, Pune on 24-06-2019 in relation to the assessment years 2010-11, 2011-12, 2012-13 & 2014-15. Since common issue is raised in these appeals, I am, therefore, proceeding to dispose them off by this consolidated order for the sake of convenience.

2. I have heard both the sides and perused the relevant material on record. It is seen that the Id. CIT(A) has passed the consolidated order in relation to the aforementioned assessment years *ex-parte qua* the assessee. The Id. AR submitted that the Id. CIT(A) dismissed the appeals of the assessee, albeit on merits, for non-attendance when there was sufficient cause for the same. The Id. AR requested the Bench to grant one more opportunity so as enable 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 appeals afresh as per law after allowing a reasonable opportunity of being heard to the assessee.

3. In the result, all the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 17<sup>th</sup> January, 2020.

**Sd/-**  
**(R.S.SYAL)**

**उपाध्यक्ष/ VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 17<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)-12, Pune
4. The Pr. CIT Central, 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	16-01-2020	Sr.PS
2.	Draft placed before author	16-01-2020	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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