

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE
BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.1347/PUN/2019
निर्धारण वर्ष / Assessment Year : 2015-16

M/s. Nav Fibro Plastics
619, 5th Floor,
Rangoli Building,
Sadashiv Peth,
Pune – 411030

PAN : AACFN5280F

.....अपीलार्थी / Appellant

बनाम / V/s.

The Asst. Commissioner of Income Tax,
Circle – 6, Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri K. Srinivasan
Revenue by : Shri S.P. Walimbe (Addl. CIT)

सुनवाई की तारीख / Date of Hearing : 17.01.2020
घोषणा की तारीख / Date of Pronouncement : 17.01.2020

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee arises out of the *ex parte* order passed by the ld. CIT(Appeals)-4, Pune on 08.07.2019 in relation to the assessment year 2015-16.

2. I have heard both the sides and perused the relevant material on record. It is seen that the ld. CIT(A) passed the order

ex-parte qua the assessee. The ld. AR stated that the ld. CIT(A) and AO did not give proper opportunity of hearing. In the given facts, I am satisfied that the assessee was prevented from presenting his case properly before the ld. first appellate authority as well as before AO. As such, 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 the AO. I order accordingly and direct him to frame the assessment afresh as per law after allowing a reasonable opportunity of being heard to the assessee.

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

Order pronounced on 17th day of January, 2020.

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

पुणे / Pune; दिनांक / Dated : 17th January, 2020.
GCVSR

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent
3. The CIT (Appeals)-4, Pune.
4. The Pr. CIT-3, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

//True copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune

		Date	
1	Draft dictated on	17.01.2020	Sr. PS/PS
2	Draft placed before author	17.01.2020	Sr. PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr. PS/PS
6	Kept for pronouncement on		Sr. PS/PS
7	Date of uploading of order		Sr. PS/PS
8	File sent to Bench Clerk		Sr. PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		