

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No. 635/PUN/2019
निर्धारण वर्ष / Assessment Year : 2011-12

M/s. Dayitwa Builders,
C-103, Nandanvan Complex,
Opp. Panvel Bus Stand,
Mumbai Pune Highway,
Panvel 410 206
PAN : AAGFD9751R

Vs. ITO, Ward-1,
Panvel

(Appellant)

(Respondent)

Appellant by	None
Respondent by	Smt. Elsy Mathew
Date of hearing	04-02-2020
Date of pronouncement	05-02-2020

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee arises out of the order passed by the CIT(A)-2, Pune on 07-09-2018 in relation to the assessment year 2011-12.

2. The only issue raised in this appeal is against the confirmation of the addition of Rs.7,50,000/- treating certain purchases as bogus.

3. I have heard the ld. DR and perused the relevant material on record. There is no appearance from the side of assessee despite several notices. It is seen that the ld. CIT(A) passed the order *ex-parte qua* the assessee and dismissed the appeal for non-attendance alone. In view of the fact that CIT(A) is not empowered to dismiss an appeal *in limine*, I am constrained to accord my imprimatur to the impugned order for this sole reason. Accordingly, I set aside the impugned order and remit the matter to the file of the ld. CIT(A) with a direction to dispose of the appeal afresh on merits as per law after allowing a reasonable opportunity of hearing to the assessee.

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

Order pronounced in the Open Court on 05th February, 2020.

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

पुणे Pune; दिनांक Dated : 05th February, 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, Pune
4. The Pr. CIT-1, Thane
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	04-02-2020	Sr.PS
2.	Draft placed before author	04-02-2020	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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