

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.58/PUN/2020
निर्धारण वर्ष / Assessment Year : 2014-15

Atul Hanumant Hande,
H.No.239, Handewadi,
Tal. Haveli,
Pune - 412 307
PAN : AFWPH0981E

Vs. ITO, Ward-14(4),
Pune

(Appellant)

(Respondent)

Appellant by

None

Respondent by

Smt. Elsy Mathew

Date of hearing

07-02-2020

Date of pronouncement

07-02-2020

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the *ex parte* order passed by the CIT(A)-1, Pune on 20-09-2019 in relation to the assessment year 2014-15.

2. I have heard the ld. DR and perused the relevant material on record. There is no appearance from the side of assessee. 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 Id. 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.

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

Order pronounced in the Open Court on 07th February, 2020.

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

पुणे Pune; दिनांक Dated : 07th 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)-1, Pune
4. The Pr. CIT-6, 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	07-02-2020	Sr.PS
2.	Draft placed before author	07-02-2020	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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