

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.60/PUN/2020
निर्धारण वर्ष / Assessment Year : 2014-15

Sukhada Developers Pvt. Ltd., Vs. ITO, Ward-6(1),
Office No.301, 2nd Floor, Pune
Fatima Nagar, Pune 411 013
PAN : AAKCS2613N

(Appellant)

(Respondent)

Appellant by Shri Pritesh S. Achaliya
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)-13, Pune on 18-10-2017 in relation to the assessment year 2014-15.

2. I have heard both the sides and perused the relevant material on record. It is seen that the Id. CIT(A) passed the order *ex-parte qua* the assessee and dismissed the appeal. Shri Jayesh Mohan Gupta, Director of the assessee company, has submitted an affidavit stating that, at the material time, there were some differences in the management of the

company which led to the deteriorating effects on the operations of the company and no person representing the assessee company could be present in the proceedings before the CIT(A). I am satisfied with the reasons so stated in the affidavit which led to non-attendance before the first appellate authority and accordingly condone the delay. In view of the above factual background of the extant case, I am of the opinion that it would be just and fair if the impugned order is set-aside and the matter is remitted 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. I order accordingly.

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

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

(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)-13, Pune
4. The Pr. CIT-3, 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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