

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

BEFORE SHRI D. KARUNAKARA RAO, AM  
AND  
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No.2588/PUN/2017

निर्धारण वर्ष / Assessment Year : 2013-14

Shri Namdeo Wamanrao Kachkure,  
Shendra Kamnagar, Jalna Road,  
Aurangabad

PAN : EEUPK8076N

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward – 2(4), Aurangabad

.....प्रत्यर्थी / Respondent

Assessee by : N O N E

Revenue by : Shri S.P. Walimbe

सुनवाई की तारीख / Date of Hearing : 08-06-2020

घोषणा की तारीख / Date of Pronouncement : 10-06-2020

**आदेश / ORDER**

**PER PARTHA SARATHI CHAUDHURY, JM :**

This appeal preferred by the assessee emanates from the order of Ld. CIT(Appeals)-2, Aurangabad dated 24-08-2017 for the assessment year 2013-14 as per grounds of appeal on record.

2. At the time of hearing there was no appearance from the assessee neither personally nor representative and we observe that the order passed by the CIT(A) is an ex-parte order and liabilities of the assessee were not adjudicated upon. The Ld. CIT(Appeals) dismissed the appeal of the assessee on the ground of non-prosecution. We proceed with the case after hearing the submissions of ld. DR and referring to para 5 of the CIT(A) order wherein it is evident that the assessee nor its authorized representative attended and filed the details evidences in support of appeal on merits. Therefore, the Ld. DR vehemently opposed the prayer of providing any further opportunity to the assessee for representing his case on merits before the First Appellate Authority.

3. We have perused the case records and heard the rival contentions. We find that the Ld. CIT(Appeals) dismissed the appeal of the assessee on the ground of non prosecution. It is, therefore, clear that rights and liabilities of the parties were not adjudicated upon on merits. The spirit of income tax legislation is that of welfare legislation and we are of the considered view that one final opportunity needs to be given to the assessee to represent his case on merits so that justice can be delivered.

In view of the matter, we set aside the order of Ld. CIT(Appeals) and restore the matter back to his file for fresh adjudication after providing sufficient opportunity of hearing to the assessee. At the same time, we direct the assessee to present himself before the Ld. CIT(Appeals) with relevant documentary evidences to represent his case on merits. Any service of notice is dispensable.

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

Order pronounced on 10<sup>th</sup> day of June, 2020.

Sd/-  
**D. KARUNAKARA RAO**  
**ACCOUNTANT MEMBER**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 10<sup>th</sup> June, 2020.

RK

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

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

// True Copy //

आदेशानुसार / BY ORDER,

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