

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE – VIRTUAL COURT

BEFORE SHRI R.S. SYAL, VICE PRESIDENT  
श्री आर. एस.स्यल, उपाध्यक्ष के समक्ष

आयकर अपील सं. / ITA No.1352/PUN/2019  
निर्धारण वर्ष / Assessment Year : 2014-15

Umesh Dhondiram Shinde  
Jogeshwari Builders, 2608,  
B Ward, Near Gokhale College,  
Subhash Road,  
Dist. Kolhapur - 416001  
PAN : ACGPS3218J

Vs. ITO, Ward-2(2),  
Kolhapur

(Appellant)

(Respondent)

Appellant by  
Respondent by

None  
Ms. Nishtha Tiwari &  
Shri Prathamesh J.Lawand

Date of hearing 11-06-2020  
Date of pronouncement 11-06-2020

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee arises out of the order passed by the CIT(A)-2, Kolhapur on 02-07-2019 in relation to the assessment year 2014-15.

2. I have heard the ld. DR through virtual court and gone through the relevant material on record. There is no appearance from the side of the assessee. Even prior to lock down, when the appeal came up for hearing in January, 2020, the assessee did not appear.

As such, I am proceeding to dispose of the appeal *ex parte qua* the assessee.

3. It is seen that the Id. CIT(A) dismissed the appeal of the assessee for non-attendance. In my opinion, the Id. CIT(A) has no such power to dismiss an appeal of the assessee in *limine*. Even if the assessee does not appear, he is bound to dispose of the appeal on merits. He cannot dismiss the appeal for want of representation from the side of the assessee. In view of the aforementioned facts obtaining in 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.

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

Order pronounced in the Open Court on 11<sup>th</sup> June, 2020.

**Sd/-**

**(R.S.SYAL)**

**उपाध्यक्ष/ VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 11<sup>th</sup> June, 2020

GCVSR

**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, Kolhapur
4. The Pr. CIT-2, Kolhapur
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	11-06-2020	Sr.PS
2.	Draft placed before author	11-06-2020	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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