

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

(Through Virtual Court)

BEFORE SHRI R.S.SYAL, VP AND
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA Nos. 1174 & 1175/PUN/2017

निर्धारण वर्ष / Assessment Years : 2011-12 & 2012-13

Murli Realtors Pvt. Ltd.
929, FC Road, Mantri House,
Pune-411 004
PAN : AABCM2644N

.....अपीलार्थी / Appellant

बनाम / V/s.

The Joint Commissioner of Income Tax,
Range-11, Pune.

.....प्रत्यर्थी / Respondent

Assessee by : None
Revenue by : Shri S.P Walimbe

सुनवाई की तारीख / Date of Hearing : 06.07.2020

घोषणा की तारीख / Date of Pronouncement : 06.07.2020

आदेश / ORDER

PER BENCH:

These two appeals preferred by the assessee emanates from the orders of Ld. CIT(Appeals)-7, Pune dated 24.03.2017 and 20.03.2017 for the assessment years 2011-12 & 2012-13 as per grounds of appeal on record.

2. At the time of hearing through video conference, neither the assessee nor his Authorized Representative was present. We proceed to hear the appeal after recording submissions of the Ld. DR on record.

3. At the very outset, we notice that the orders passed by the Ld. CIT(Appeals) on both these appeals are an ex-parte order and rights and liabilities of the assessee were not adjudicated upon. The Ld.CIT(Appeals) dismissed the appeals of the assessee on the ground of non-prosecution.

4. The Ld. DR for the Revenue submitted that the assessee is not vigilant at all regarding hearing of these appeals before the Ld. CIT(Appeals) and therefore, any further opportunity should not be provided.

5. We have perused the case record and heard the submissions of the Ld. DR. We have also given thoughtful consideration to the orders passed by the Ld. CIT(Appeals). We find that orders passed by the Ld. CIT(Appeals) is an ex-parte order where rights and liabilities of the assessee were not adjudicated upon. Since there was no appearance on record by the assessee and order of Ld. CIT(Appeals) was based only on materials available on records i.e. statement of facts, grounds of appeal filed by the assessee and the assessment order and therefore, the assessee should be given one final opportunity to defend his case through proper documentary evidences.

In the interest of justice, we therefore, set aside the orders of Ld. CIT(Appeals) and restore the matter back to his file for adjudication after providing reasonable opportunity of hearing to the assessee and at the same

time, the assessee is directed to present himself before the Ld. CIT(Appeals) immediately on receipt of this order to represent his case on merits. Any service of notice is dispensable.

6. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced on 06th day of July, 2020.

Sd/-
R.S.SYAL
VICE PRESIDENT

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 06th July, 2020.

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-7, Pune.
4. The CIT-6, Pune.
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

// True Copy //

आदेशानुसार / BY ORDER,

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

| | | Date | |
|----|--|------------|----------|
| 1 | Draft dictated on | 06.07.2020 | Sr.PS/PS |
| 2 | Draft placed before author | 06.07.2020 | Sr.PS/PS |
| 3 | Draft proposed and placed before the second Member | | JM/AM |
| 4 | Draft discussed/approved by second Member | | AM/JM |
| 5 | Approved draft comes to the Sr. PS/PS | | Sr.PS/PS |
| 6 | Kept for pronouncement on | | Sr.PS/PS |
| 7 | Date of uploading of order | | Sr.PS/PS |
| 8 | File sent to Bench Clerk | | Sr.PS/PS |
| 9 | Date on which the file goes to the Head Clerk | | |
| 10 | Date on which file goes to the A.R | | |
| 11 | Date of dispatch of order | | |