

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

ITA No.430/PUN/2019
निर्धारण वर्ष / Assessment Year : 2012-13

Smt. Kamlabai Murlidhar Chakurkar, C/o. R.V. Sarda & Co., Next to Super Shoppee, Hanuman Chowk, Latur – 413512 PAN : APBPC4212Q	Vs.	ITO, Ward-4, Latur
Appellant		Respondent

Assessee by None
Revenue by Shri Alok Malviya

Date of hearing 07-07-2020
Date of pronouncement 08-07-2020

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the order passed by the CIT(A)-1, Aurangabad dated 20-12-2017 in relation to the assessment year 2012-13.

2. This appeal is time barred by 119 days. The assessee has filed condonation petition stating the reasons which led to the late filing of the appeal. We are satisfied with such reasons. The delay is condoned and the appeal is admitted for hearing on merits.

3. There is no appearance from the side of the assessee despite notice. When the case was earlier fixed for hearing, namely, on 06-08-2019, 17-09-2019, 18-12-2019 and 24-06-2019, the assessee remained unrepresented and also did not appear in person. Under such circumstances, we are proceeding to dispose of the appeal *ex parte qua* the assessee.

4. The assessee, through grounds of appeal, has, *inter alia*, challenged the passing of the *ex-parte* order by the Id. CIT(A) without granting proper opportunity of hearing.

5. We have heard the Id. DR through virtual court and gone through the relevant material on record. It is seen that the Id. CIT(A) dismissed the appeal of the assessee primarily for non-attendance. In view of the aforementioned peculiar facts obtaining in the extant case and the Id. DR not raising any serious objection to the granting of opportunity of hearing to the assessee, we are 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. We order accordingly.

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

Order pronounced in the Open Court on 08th July, 2020.

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 08th July, 2020
Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-1, Aurangabad-2, Pune
4. The Pr. CIT-2, Aurangabad
विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे /
DR 'SMC', ITAT, Pune
5. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	07-07-2020	Sr.PS
2.	Draft placed before author	07-07-2020	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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