

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.532/PUN/2020  
निर्धारण वर्ष / Assessment Year : 2011-12

Santosh Pandurang Gaikwad,                      Vs.            ITO, Ward-8(2),  
At Post Indori, Taluka Maval,                      Pune  
Pune 410507  
PAN : AKOPG5150H

(Appellant)

(Respondent)

Appellant by    Shri Pramod Shingte  
Respondent by    Shri S. P. Walimbe

Date of hearing    29-01-2021  
Date of pronouncement                                      29-01-2021

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the order passed by the CIT(A)-6, Pune on 18-08-2020 in relation to the assessment year 2011-12.

2. At the very outset, the Id. Counsel for the assessee submitted that due to prevailing pandemic conditions because of CORONA VIRUS, the assessee could not make out proper representation before the Id. CIT(A) because of movement restrictions and other factors beyond control, which led to the passing of the order during the closure period. It was, therefore, prayed that another opportunity should be granted to

the assessee for enabling him to appear before the Id. CIT(A) and make proper representation. No serious exception was taken by the Id. DR. In view of the above stated facts, I set aside the impugned order and remit the matter to the file of the Id. CIT(A) for disposing it on merits after giving opportunity of hearing to the assessee.

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

Order pronounced in the Open Court on 29<sup>th</sup> January, 2021.

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

पुणे Pune; दिनांक Dated : 29<sup>th</sup> January, 2021  
Satisb

**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)-6, Pune
4. The Pr. CIT-5, 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	29-01-2021	Sr.PS
2.	Draft placed before author	29-01-2021	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.		

\*