

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.529/PUN/2020
निर्धारण वर्ष / Assessment Year : 2004-05

Mira Madan Shewale,
Orient Park, Gate No.8,
Sadesatara Road,
Hand Ball Academy,
Hadapsar, Pune 411 028
Maharashtra
PAN : BIDPS1025H

Vs. ITO, Ward-11(1),
Pune

(Appellant)

(Respondent)

Appellant by

None

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)-9, Pune on 03-03-2020 in relation to the assessment year 2004-05.

2. 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. It is seen that the Assessing Officer as well as the first appellate authority have passed *ex parte* orders *qua* the assessee. The assessee in the grounds of appeal has

also challenged the *ex parte* order when there was sufficient reason for non-attendance. In the given circumstances and without going into the merits of the appeal, I set-aside the impugned order and send the matter to the file of the AO for framing the assessment afresh as per law after allowing a reasonable opportunity of hearing to the assessee.

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

Order pronounced in the Open Court on 29th January, 2021.

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

पुणे Pune; दिनांक Dated : 29th January, 2021
Satish

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)-9, Pune
4. The Pr. CIT-8, 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.		

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