

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH, 'B' PUNE – VIRTUAL COURT

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

आयकर अपील सं. / ITA No.501/PUN/2018

निर्धारण वर्ष / Assessment Year : 2014-15

Kingspan Insulation Pvt.Ltd., Gat No.457, Global Industrial Park, Village Shindewadi, Pune 412 801 PAN : AAFCP7008K	Vs.	DCIT, Circle-14, Pune
Appellant		Respondent

Assessee by None
Revenue by Shri Vitthal Bhosale
Date of hearing 13-05-2021
Date of pronouncement 13-05-2021

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee arises out of the *ex parte* order dated 30-11-2017 passed by the CIT(A)-7, Pune in relation to the assessment year 2014-15.

2. The appeal is time barred by 18 days. The assessee has filed an affidavit citing reasons for the delay. We are satisfied with the same. The delay is condoned and the appeal is admitted for hearing on merits.

3. We have heard the ld. DR through virtual hearing and gone through the relevant material on record. There is no appearance from the side of the assessee despite notice. It is seen that the ld. CIT(A) dismissed the appeal of the assessee *ex parte* the assessee. In view of the aforementioned facts obtaining in the extant case and the ld. DR not raising any serious objection to the granting of another 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 ld. 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.

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

Order pronounced in the Open Court on 13th May, 2021.

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

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

पुणे Pune; दिनांक Dated : 13th May, 2021
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-7, Pune
4. The PCIT-6, Pune
5. DR, ITAT, 'B' Bench, 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	13-05-2021	Sr.PS
2.	Draft placed before author	13-05-2021	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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