

3. 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.

4. 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 based on material on record. 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.

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

Order pronounced in the Open Court on 28th June, 2021.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 28th June, 2021
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-1, Kolhapur
4. The CIT-1, Kolhapur
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	28-06-2021	Sr.PS
2.	Draft placed before author	28-06-2021	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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