

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

आयकर अपील सं. / ITA No.283/PUN/2020
निर्धारण वर्ष / Assessment Year : 2006-07

M/s. Pawar Construction Pvt. Ltd., At & Post Kherdi, Tal. Chiplun, Dist. Ratnagiri – 415 604 PAN : AABCP1074B	Vs.	DCIT, Ratnagiri Circle, Ratnagiri
Appellant		Respondent

Assessee by None
Revenue by Shri Vitthal Bhosale
Date of hearing 04-10-2021
Date of pronouncement 04-10-2021

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the *ex parte* order passed by the CIT(A)-2, Kolhapur on 02-12-2019 in relation to the assessment year 2006-07.

2. We have heard the ld. DR through Virtual Court and perused the relevant material on record. There is no appearance from the side of assessee despite notice. It is seen that the reassessment proceedings were initiated and the assessment was completed u/s.143(3) r.w.s.147 of the Income-tax Act, 1961 (hereinafter called 'the Act') on 22-12-2010 determining total income at Rs.1,96,653/-. The ld. first appellate authority dismissed the appeal *ex parte qua* the assessee. The assessee through ground no.1 submitted that "*the ld.*

CIT(A) has erred in law in confirming additions made on account of re-opening of assessment u/s.147 of the Act, when such bad in law as assessment u/s.143(3) was completed with proper application of mind and that issuance of notice u/s.148 r.w.s.147 is nothing but change of opinion". In view of the foregoing facts, we are of the considered opinion that the ends of justice would meet adequately if the impugned order is set-aside and the matter is restored to the file of the Id. CIT(A). We order accordingly and direct the Id. CIT(A) to pass the order afresh as per law after allowing a reasonable opportunity of being heard to the assessee.

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

Order pronounced in the Open Court on 04th October, 2021.

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

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

पुणे Pune; दिनांक Dated : 04th October, 2021
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The CIT(A)-2, Kolhapur
3. The Pr.CIT-2, Kolhapur
4. DR, ITAT, 'SMC' Bench, 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	04-10-2021	Sr.PS
2.	Draft placed before author	04-10-2021	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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