

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.257/PUN/2020
निर्धारण वर्ष / Assessment Year : 2010-11

Premraj Dhanraj Bafna, Jairaj Medical, Main Road, Vadgaon, Maval, Pune 412 106 PAN : AAPPB7423D	Vs.	ITO, Ward-9(5), Pune
Appellant		Respondent

Assessee by Shri M.K. Kulkarni
Revenue by Shri Sudhendu Das
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)-6, Pune on 16-01-2020 in relation to the assessment year 2010-11.

2. We have heard both the sides through Virtual Court and perused the relevant material on record. 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 22-12-2017 determining total income at Rs.27,12,785/-. The assessee filed appeal before the Id. CIT(A) which was delayed by 171 days. The Id. first appellate

authority dismissed the appeal *ex parte qua* the assessee in *limine* by not condoning the delay. The assessee is aggrieved by the impugned order. The ld. AR submitted that the case of the assessee could not be represented before the lower authorities for certain reasons beyond the control of the assessee, which led to passing of order *ex parte*. 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 CIT(A). We order accordingly and direct the 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)-6, Pune
3. The Pr.CIT-5, Pune
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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