

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.503/PUN/2020

निर्धारण वर्ष / Assessment Year : 2009-10

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| Rajgonda Irgonda Patil, 9/47(11)/34, Mukta Sainik Vasahat, A/P. Ichalkaranji – 416 115, Tal. Hatkangale, Dist. Kolhapur – 416 115 PAN : AINPP3110B | Vs. | ITO, Ward-4, Ichalkaranji |
| (Appellant) | | (Respondent) |

Appellant by Shri M.K. Kulkarni
Respondent by Shri S.P. Walimbe

Date of hearing 16-11-2021
Date of pronouncement 16-11-2021

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the ex parte order passed by the CIT(A) on 03.01.2019 in relation to the assessment year 2009-10.

2. The appeal is time barred by 31 days. The assessee has filed condonation application with affidavit giving the reasons for the delay. I am satisfied with the same. The delay is condoned and the appeal is admitted for hearing for disposal on merits.

3. I have heard both the sides and perused the relevant material on record. It is seen that the AO made addition of Rs.4,75,000/- on peak credit as unexplained cash u/s.68 of the Act. The Id. CIT(A) passed the order *ex-parte qua* the assessee and dismissed the appeal for non-attendance alone. In view of the fact that CIT(A) is not empowered to dismiss an appeal *in limine*, I am constrained to accord my imprimatur to the impugned order for this sole reason. Accordingly, I set aside the impugned order and remit the matter 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 alone.

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

Order pronounced in the Open Court on 16th November, 2021.

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

पुणे Pune; दिनांक Dated : 16th November, 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)-2, Kolhapur
4. The Pr. CIT-2, Kolhapur
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 | 16-11-2021 | Sr.PS |
| 2. | Draft placed before author | 16-11-2021 | 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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