

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.570/PUN/2020

निर्धारण वर्ष / Assessment Year : 2010-11

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| Prafulla Sadanand Shinde. 63, Sangamwadi, Khadki, Pune – 411 003 Maharashtra – 411 003 PAN : BMPPS2314R | Vs. | ITO, Ward-2(3), Pune |
| (Appellant) | | (Respondent) |

Appellant by Shri B.C. Malakar
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 order passed by the CIT(A) on 24.08.2020 in relation to the assessment year 2010-11.

2. Shorn off unnecessary facts, the Assessing Officer (AO) computed long term capital gain at Rs.26,03,493/- on sale of land situated at Yerwada, Sangamwadi, Pune. The appeal before the ld. CIT(A) was time barred by 23 days. The ld. CIT(A) did not condone the delay and dismissed the appeal in *limine* by means of an *ex parte* order.

3. I have heard both the sides and gone through the relevant material on record. The ld. AR submitted the reasons for which the appeal was filed belatedly before the ld. CIT(A) by 23 days. I am satisfied with the same. As such, the delay before the ld. CIT(A) is condoned.

4. It is further noticed that the assessee did not participate in the proceedings before the first appellate authority, which led to the dismissal of the appeal. The ld. AR explained the reasons which lead to non-appearance before the ld. CIT(A). I am satisfied with the same. As such, the impugned order is set-aside and the matter is remitted to the file of ld. CIT(A) for disposal of the appeal on merits after allowing reasonable opportunity of hearing to the assessee.

5. 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)-3, Pune
4. The Pr. CIT-2, Pune
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. | | |