

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "A, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1264/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2014-15

M/s. Nitish Shelters, Flat No.2, Bharti Niwas Colony, Prasannagad Apartment, Jaigad Marg, Lane No.4, Prabhat Road, Erandwane, Pune – 411 004 PAN :AAGFN4386G	Vs.	Dy.CIT, Circle-3, Pune
Appellant		Respondent

Assessee by Smt. Deepa Khare  
Revenue by Shri S.P. Walimbe

Date of hearing 30-11-2021  
Date of pronouncement 01-12-2021

आदेश / ORDER

This appeal by the assessee is directed against the *ex parte* order passed by the CIT(A), Pune on 16-04-2014 in relation to the Assessment Year 2014-15.

2. We have heard both the sides and perused the relevant material on record. It is seen that the Id. CIT(A) passed the order *ex-parte qua* the assessee and dismissed the appeal as time barred, which was late by 30 days. The reason for the delay was stated to be family marriage. Considering the totality of the facts and circumstances of the case, we are satisfied that the delay was due

to *bona fide* reasons. As such, the delay is condoned. The impugned order is, ergo, 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.

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

Order pronounced in the Open Court on 01<sup>st</sup> December, 2021

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

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

पुणे Pune; दिनांक Dated : 01<sup>st</sup> December, 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 PCIT-2, Pune
5. DR, ITAT, A 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	30-11-2021	Sr.PS
2.	Draft placed before author	01-12-2021	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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