

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE – VIRTUAL COURT

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No.437/PUN/2020

निर्धारण वर्ष / Assessment Year : 2012-13

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| Shri Vasant Rao Chougule Nagari Sahakari Pat Sanstha Ltd., 532 'E' Ward, Vyapari Peth, Shahupuri, Kolhapur – 416001 PAN : AAAAS1563M | Vs. | ACIT, Circle-2, Kolhapur |
| Appellant | | Respondent |

Assessee by None
Revenue by Shri M.G. Jasnani
Date of hearing 01-02-2022
Date of pronouncement 01-02-2022

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the order passed by the CIT(A)-2, Kolhapur on 02-07-2019 in relation to the assessment year 2012-13.

2. There is a delay of 258 days in presenting the appeal before the Tribunal. An affidavit has been filed giving reasons for the delay, with which I am satisfied. The delay is condoned and the appeal is admitted for disposal on merits.

3. Briefly stated, the facts of the case are that the assessee filed its return declaring total loss of Rs.2,13,18,478. The Assessing

Officer completed the assessment at total income of Rs.19,27,860 by making certain additions. The ld. CIT(A) dismissed the appeal of assessee *in limine* for want of the assessee's presence.

4. I have heard the ld. DR and gone through the relevant material on record. There is no appearance from the side of the assessee despite notice. It is seen that the ld. CIT(A) passed *ex-parte* order without discussing the merits of the grounds and thus dismissed the appeal *in limine*. This course of action is not open to the ld. CIT(A). If the assessee was absent, the ld. CIT(A) was supposed to dispose of the appeal on merits *ex-parte*. Considering the totality of the facts and circumstances of the case, I set aside the impugned order and restore the matter to the file of the ld. CIT(A) for deciding the appeal on merits after allowing a 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 01st February, 2022.

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

पुणे Pune; दिनांक Dated : 01st February, 2022
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-2, Kolhapur
4. The Pr. CIT-2, Kolhapur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे /
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 | 01-02-2022 | Sr.PS |
| 2. | Draft placed before author | 01-02-2022 | 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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