

machinery. The ld. CIT(A) echoed the assessment orders on this point by means of *ex parte* orders. Aggrieved thereby, the assessee has come up in appeals before the Tribunal.

3. I have heard the ld. DR and gone through the relevant material on record. It is seen that the ld. CIT(A) dismissed both the appeals of the assessee *ex parte*, but on merits. In view of the aforementioned peculiar facts obtaining in the extant case and the ld. DR not raising any serious objection to the granting of another opportunity of hearing to the assessee, I am of the opinion that it would be just and fair if the impugned orders are set-aside and the matter is remitted to the file of the ld. CIT(A) with a direction to dispose of the appeals afresh on merits as per law after allowing reasonable opportunity of hearing to the assessee. I order accordingly.

4. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 3rd February, 2022.

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

पुणे Pune; दिनांक Dated : 3rd 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)-1, Kolhapur
4. The Pr. CIT-1, 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	02-02-2022	Sr.PS
2.	Draft placed before author	03-02-2022	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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