

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JM  
AND DR. DIPAK P. RIPOTE, AM

आयकर अपील सं. / ITA No.2007/PUN/2019  
निर्धारण वर्ष / Assessment Year : 2016-17

Smt. Vasundhara Rajendra Bade,  
164E, 8<sup>th</sup> Lane, Rajarampuri,  
Kolhapur- 416008.

PAN : AAMPB6011E

.....अपीलार्थी / Appellant

बनाम / V/s.

ACIT, Circle- 2,  
Kolhapur.

.....प्रत्यर्थी / Respondent

Assessee by : Shri M. K. Kulkarni  
Revenue by : Shri Piyush Kumar Singh Yadav

सुनवाई की तारीख / Date of Hearing : 03.02.2022

घोषणा की तारीख / Date of Pronouncement : 04.02.2022

**आदेश / ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This appeal is against the order of Id. Commissioner of Income Tax (Appeals)- 2, Kolhapur ['CIT(A)' for short] dated 27.11.2019 for the assessment year 2016-17.

2. In this case, the Id. CIT(A) passed order based on the written submissions of the appellant. Due to some reasons, neither the appellant nor her Representative could appear before the Id. CIT(A) to explain the case. The Id. AR submitted that the case may kindly be set aside to the file of the Id. CIT(A) for fresh adjudication after giving opportunity to the assessee as the assessee could not appear before the Id. CIT(A). The Id. AR emphatically stated that certain facts needs to be explained to the Id. CIT(A) based on the documents. The Id. DR has not objected to setting aside the case to the file of the Id. CIT(A) for fresh adjudication.

3. In this case, it is a fact that no one has appeared before the ld. CIT(A) during the appellate proceedings. The assessee has made only some written submissions before the ld. CIT(A). In any quasi judicial proceedings, sufficient opportunity of hearing should be given, but in this case, no personal hearing has been conducted. It is a settled legal proposition that if any order by a judicial or a quasi-judicial authority or for that matter an administrative authority is passed which is adverse to the party, implicitly by reading the rules of natural justice into it a responsibility is cast on the authority passing the order to give a reasonable opportunity of being heard to the person. The importance of the said rule cannot be over-emphasized. Therefore, in the interest of justice, the case is set aside to the file of ld. CIT(A) for fresh adjudication after giving opportunity to the assessee of personal hearing. The assessee is directed to remain present either personally or through AR and present her case before the ld. CIT(A).

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

Order pronounced on this 04<sup>th</sup> day of February, 2022.

**Sd/-**

**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

**Sd/-**

**(DR. DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 04<sup>th</sup> February, 2022.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-2, Kolhapur.
4. The Pr. CIT, Kolhapur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.