

could not avail. Eventually, the assessment order came to be set-aside with a direction to frame the assessment afresh after making necessary verification of the issues discussed in the impugned order.

3. We have heard both the sides and gone through the relevant material on record. The ld. AR submitted that the ld. CIT did not provide adequate opportunity of hearing. Only one hearing was granted and the assessee could not avail the same because of the pandemic. It was prayed that one more opportunity of hearing be given to the assessee for putting forth the clarifications on all the points raised by the ld. CIT. No serious objection was taken by the ld. DR. In view of the foregoing facts and circumstances, we set-aside the impugned order and remit the matter to the file of the ld. CIT for passing a fresh order as per law after allowing a reasonable opportunity of hearing to the assessee.

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

Order pronounced in the Open Court on 25th February, 2022.

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

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

पुणे Pune; दिनांक Dated : 25th February, 2022
Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The Pr.CIT (Central), Pune
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" / DR 'B', ITAT, Pune
5. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	24-02-2022	Sr.PS
2.	Draft placed before author	25-02-2022	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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