

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA Nos.1581 to 1586/PUN/2016

निर्धारण वर्ष / Assessment Years : 1999-2000 to 2004-05

Pushpa Daulatrao Patil,
Prit Pratik Ayodhya Nagari,
Dhebiwadi Road, Agashivnagar,
Karad, Dist. Satara
PAN :ACLPP4779Q

Vs. ITO, Ward-1,
Satara.

(Appellant)

(Respondent)

Appellant by

None

Respondent by

Shri Piyush Kumar Singh Yadav

Date of hearing

08-03-2022

Date of pronouncement

08-03-2022

आदेश / ORDER

These six appeals by the assessee relating to the assessment years 1999-2000 to 2004-05 arise out of the separate orders passed by the Id. CIT(A), all dated 07-03-2016.

2. These cases have a checkered history inasmuch as the Id. CIT(A) in the first round of proceedings dismissed the appeals *in limine* without condoning the delay. The matter came up before the Tribunal. Vide order dated 30-01-2009, the Tribunal condoned the delay in presenting the appeals before the Id. CIT(A); set-aside his orders; and directed him to dispose of the

appeals on merits. The Id. CIT(A) disposed of the instant appeals vide his orders dated 07-03-2016 now impugned before the Tribunal. The Tribunal passed *ex parte* order dated 27-02-2018 in such appeals in the absence of any participation from the side of the assessee. Miscellaneous Petitions were filed requesting the Tribunal to recall the *ex parte* order for enabling the assessee to put forth her point of view. The Tribunal, vide its later order dated 08-04-2019, recalled its earlier order and fixed the matter for hearing. Such appeals have come up for hearing on several occasions before the Tribunal and on most of the times, the assessee has taken adjournment. Today, again the assessee has chosen not to be present. As such, I am proceeding to dispose of these old appeals *ex parte qua* the assessee.

3. For the assessment year 1999-2000, the proceedings were taken up u/s.147 of the Income-tax Act, 1961 (hereinafter also called 'the Act') determining the total income at Rs.5,62,020/- making additions, *inter alia*, of Rs.12,500/- u/s.68 of the Act; of Rs.1,50,000/- u/s.69B; of Rs.20,734/- u/s.69; of Rs.1,50,000/- u/s.68; of Rs.18,400/- in respect of income from other sources;

of Rs.46,528/- on account of credit in bank; and Rs.30,000/- on account of low drawings. The ld. CIT(A) partly allowed the appeal by confirming most of the additions made by the Assessing Officer.

4. I have heard the ld. DR and gone through the relevant material on record. It is seen that the assessee gave explanation before the ld. CIT(A) about the additions made by the AO, which has been captured on pages 3 and 4 of the impugned order. The explanation so given by the assessee has not been properly considered while confirming most of the additions by the ld. CIT(A). In my considered opinion, the ends of justice would meet adequately if the impugned order is set-aside and the matter is restored to the file of the AO so as to enable the assessee to put forth all the relevant evidence in support of her case before the AO.

5. Similar is the position regarding the remaining five appeals. The assessee gave explanation about the additions made by the AO, which has been recorded in the impugned orders but not properly considered while adjudicating on the additions. Following the view taken hereinabove, I set-aside

the impugned orders for the remaining years as well and remit the matter to the file of the AO for deciding the issues afresh as per law after allowing a reasonable opportunity of hearing to the assessee.

6. In the result, all the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 08th March, 2022.

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

पुणे Pune; दिनांक Dated : 08th March, 2022
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)-2, Pune
4. The Pr. CIT-1, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "SMC"
/ 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 | 08-03-2022 | Sr.PS |
| 2. | Draft placed before author | 08-03-2022 | 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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