

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.1426/PUN/2017

निर्धारण वर्ष / Assessment Year : 2006-07

Suresh Durgaprasad Agrawal, C/o. Jay Bajarang Building, 1021-169, Shola Chowk, Sadar Bazar, Jalna – 431 203 PAN : ABWPA4063G	Vs.	ITO, Ward-1(3), Jalna
(Appellant)		(Respondent)

Appellant by

Shri M.K.Kulkarni

Respondent by

Shri Piyush Kumar Singh Yadav

Date of hearing

17-03-2022

Date of pronouncement

21-03-2022

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the order passed by the CIT(Appeals)-1, Aurangabad on 30-12-2015 in relation to the assessment year 2006-07.

2. This appeal is time barred by 450 days. The assessee has filed a condonation application with affidavit giving the reasons for the delay. I am satisfied with the same. The delay is condoned and the appeal is admitted for disposal on merits.

3. The only issue raised in this appeal is against the confirmation of addition of Rs.20,05,360/- made by the Assessing Officer on account of long term capital gain.

4. I have heard both the sides and gone through the relevant material on record. It is seen that the assessment order was passed u/s.144 r.w.s.147 of the Act. The ld. CIT(A) partly allowed the appeal of the assessee. The ld. AR contended that the assessee was not given proper opportunity of presenting his case before the AO. It was, therefore, prayed that one more opportunity be accorded to the assessee to represent his case. In view of the above factual background of the extant case, I am of the opinion that it would be just and fair if the impugned order is set-aside and the matter is remitted to the file of the AO with a direction to dispose of the issue afresh on merits as per law after allowing a reasonable opportunity of hearing to the assessee. Needless to say, the assessee will be at liberty to lead any fresh evidence to support his point of view in the fresh assessment. I order accordingly.

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

Order pronounced in the Open Court on 21st March, 2022.

Sd/-

(R.S.SYAL)

उपाध्यक्ष/ VICE PRESIDENT

पुणे Pune; दिनांक Dated : 21st March, 2022

Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-1, Aurangabad
4. The Pr.CIT-1, Aurangabad
विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "SMC"
5. / 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	17-03-2022	Sr.PS
2.	Draft placed before author	21-03-2022	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.		

*