

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.1813/PUN/2019

निर्धारण वर्ष / Assessment Year : 2008-09

Balkrishna Baban Kamthe, Phursungi, Haveli, Pune 412 308 PAN : AVLPK2988B	Vs.	ITO, Ward-14(4), Pune
(Appellant)		(Respondent)

Appellant by None
Respondent by Shri S.P. Walimbe

Date of hearing 28-03-2022
Date of pronouncement 29-03-2022

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the order passed by the CIT(Appeals)-1, Pune on 19-09-2019 in relation to the assessment year 2008-09.

2. I have heard the Id. DR and gone through the relevant material on record. There is no appearance from the sides of the assessee. As such, I am proceeding to dispose off the appeal *ex parte qua* the assessee.

3. It is seen that the AO re-opened the assessment u/s.148 by means of a notice on the ground that the assessee received Rs.73.00 lakh on sale of land to DSK Group for the project "Dream City" and did not disclose the correct amount of capital gain. After considering the

assessee's submissions, the Assessing Officer (AO) completed the assessment by making an addition of Rs.10.90 lakh. The Id. CIT(A) passed the order *ex parte* dismissing the appeal of the assessee as time barred by 96 days. The first ground of the appeal before the Tribunal states that the Id. CIT(A) failed to appreciate the valid reasons for the belated filing of the appeal before him. Considering the entirety of the facts and circumstances of the case, I am inclined to condone the delay in presenting the appeal before the Id. CIT(A). Since the Id. CIT(A) failed to decide the appeal on merits, I am of the considered opinion that it would be in the fitness of things if the impugned order is set-aside and the matter is restored to the file of the Id. CIT(A) for deciding the issues on merits afresh as per law. I order accordingly. Needless to say, the assessee will be given a reasonable opportunity of hearing.

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

Order pronounced in the Open Court on 29th March, 2022.

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

पुणे Pune; दिनांक Dated : 29th 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, Pune
4. The Pr.CIT-1, Pune
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	28-03-2022	Sr.PS
2.	Draft placed before author	29-03-2022	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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