

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.658/PUN/2020

निर्धारण वर्ष / Assessment Year : 2016-17

Sugandhrao Dhondiram Adhav, Adhav Vasti, Near Laxmi Mata Mandir, Jeur, Ahmednagar – 414 601 Maharashtra PAN : BQLPA6580P	Vs.	ITO, Ward-1, Ahmednagar
(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)-2, Pune on 16-01-2020 in relation to the assessment year 2016-17.

2. There is a delay of 135 days in filing this appeal. The assessee has filed an affidavit stating that the delay occurred due to Covid pandemic as he could not travel from his village. I am satisfied with the reason so stated. The Hon'ble Supreme Court in *Cognizance for Extension of Limitation, In re 438 ITR 296 (SC)* read with judgment in *Cognizance for Extension of Limitation, In re 432 ITR 206 (SC) dated 08-03-2021 and 421 ITR 314* has taken

suo motu cognizance of the situation arising out of the challenge faced by the country on account of COVID-19 Virus and resultant difficulties that could be faced by the litigants across the country and accordingly extended the time limit for filing of the appeals. I, therefore condone the delay in filing the instant appeal and admit the same for disposal on merits.

3. I have heard the Id. DR and gone through the relevant material on record. There is no appearance from the side of the assessee. It is seen that the assessee's case was selected for scrutiny under Computer Aided Scrutiny Selection (CASS). After considering the assessee's submissions, the Assessing Officer (AO) completed the assessment by making certain additions on account of excessive agricultural income and unexplained cash credit. The Id. CIT(A) passed the order *ex parte* dismissing the appeal of the assessee. Considering the entirety of the facts obtaining in the instant case, 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 afresh as per law after allowing a reasonable opportunity of hearing. I order accordingly.

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)-2, Pune
4. The Pr.CIT-2, 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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