

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.157 /PUN/2022

निर्धारण वर्ष / Assessment Year : 2012-13

Subhashchandra R. Chechani, Plot No.B-76, Near Balaji Mandir, Sambhaji Nagar, Jalna – 431 203 PAN : AAPPC5076P	<b>Vs.</b>	ACIT, Central Circle-1, Aurangabad
(Appellant)		Respondent)

आयकर अपील सं. / ITA No.158 /PUN/2022

निर्धारण वर्ष / Assessment Year : 2012-13

Subhashchandra R. Chechani HUF, Plot No.B-76, Near Balaji Mandir, Sambhaji Nagar, Jalna – 431 203 PAN : AAAHC7243R	<b>Vs.</b>	ACIT, Central Circle-1, Aurangabad
(Appellant)		Respondent)

Appellant by None  
Respondent by Shri S.P. Walimbe  
Date of hearing 29-03-2022  
Date of pronouncement 29-03-2022

आदेश / ORDER

PER R.S.SYAL, VP :

These two appeals by the related but different assessee arise out of the orders passed by the CIT(Appeals)-12, Pune on 29-10-2021 in relation to the assessment year 2012-13. Since both the appeals are based on similar facts and identical grounds, I am, therefore, proceeding to dispose them off by this consolidated order for the sake of convenience.

2. Shorn off unnecessary details, it is seen that the assessment orders in both the cases were passed u/s.144 r.w.s.147 of the Act making certain additions. Appeals were filed by both the assesseees before the Id. CIT(A), who issued certain notices which remained unresponded. As a result of that, both the appeals came to be dismissed. The case of the assesseees is that adequate opportunity of hearing was not granted by both the authorities. Considering the entirety of the facts and circumstances prevailing in the instant cases, wherein the assessment orders were also framed *ex parte* u/s.144 and the appeals were also disposed of in the absence of the assessee, I am of the considered opinion that it would be just and fair if the impugned orders are set-aside and the matter is restored to the file of AO. I order accordingly and direct him to frame the assessments afresh as per law and after allowing reasonable opportunity of hearing to the assessee.

3. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 29<sup>th</sup> March, 2022.

**Sd/-**

**(R.S.SYAL)**

**उपाध्यक्ष/ VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 29<sup>th</sup> 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)-12, Pune
4. The Pr.CIT concerned  
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	29-03-2022	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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