

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

ITA No. 183/PUN/2019

निर्धारण वर्ष / Assessment Year : 2011-12

Shahnaz Ali Mohammad Somjee, L/H of Shri Tajuddin M.Somjee, The Imperial, NIBM Road, Kondhwa, Khurd, Pune 411 048 PAN : ACQPS5642E	Vs.	Addl.CIT, Range-2, Pune
Appellant		Respondent

Assessee by None
Revenue by Shri M. Jasnani

Date of hearing 20-04-2022
Date of pronouncement 21-04-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the *ex parte* order dated 01-08-2018 passed by the CIT(A)-5, Pune in relation to the assessment year 2011-12.

2. There is a delay of 37 days in filing this appeal before the Tribunal. The assessee has filed an affidavit explaining the reasons for the delay. We are satisfied with the reasons. The delay is condoned and the appeal is admitted for hearing.
3. We have heard the ld. DR and gone through the relevant material on record. There is no appearance from the side of the

assessee despite notice. It is seen that the Id. CIT(A) passed the order *ex-parte qua* the assessee and dismissed the appeal *in limine* without going into its merits. The Id. CIT(A) was obliged to dispose of the appeal on merits even if the assessee did not participate in proceedings before him. Under such circumstances, we are of the considered 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 Id. CIT(A) with a direction to dispose of the appeal afresh on merits after allowing a reasonable opportunity of hearing to the assessee. We order accordingly.

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

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

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 21st April, 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)-5, Pune
4. The Pr.CIT-4, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" /
DR 'B', 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	20-04-2022	Sr.PS
2.	Draft placed before author	21-04-2022	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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