

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. 227/PUN/2019

निर्धारण वर्ष / Assessment Year : 2015-16

M/s. Venkatesh Builders, Sr.No.50, H.No.2, Office No.1, Platinum Classic Building, Pune-Nagar Road, Chandan Nagar, Kharadi, Pune 411 014 PAN : AAJFV0326R	Vs.	DCIT, Circle-7, Pune
Appellant		Respondent

Assessee by Shri Pramod Shingte  
Revenue by Shri M.G. Jasnani

Date of hearing 21-04-2022  
Date of pronouncement 22-04-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the *ex parte* order dated 19-09-2018 passed by the CIT(A)-5, Pune in relation to the assessment year 2015-16.

2. There is a delay of 16 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 both the sides and perused the relevant material on record. At the outset, the ld. AR by way of an additional ground submitted that the ld. CIT(A) dismissed the appeal without adjudicating the same on merits. He requested that the matter may be remitted to the file of the ld. CIT(A). The ld. DR did not raise any serious objection. In view of the above factual background of the extant case, more specifically that the ld. CIT(A) is obliged to dispose of the appeal on merits even if the assessee is absent, we are 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 ld. CIT(A) with a direction to decide it afresh 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 22<sup>nd</sup> April, 2022.

Sd/-  
**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

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

पुणे Pune; दिनांक Dated : 22<sup>nd</sup> 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	21-04-2022	Sr.PS
2.	Draft placed before author	22-04-2022	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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