

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.946/PUN/2019
निर्धारण वर्ष / Assessment Year: 2014-15

Eric Mario Rajiv Fonseca, C/o S. K. Kulkarni, 5, Parashuram Apts., 1616 Sadashiv Peth, Pune- 411030. PAN : AAKPF8692B	Vs.	ITO (IT)-4, Pune.
Appellant		Respondent

Assessee by : Shri Gajanan Shendye
Revenue by : Shri S. P. Walimbe

Date of hearing : 19.05.2022
Date of pronouncement : 20.05.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax (Appeals)- 13, Pune [‘the CIT(A)’] dated 29.04.2019 for the assessment year 2014-15 confirming the penalty u/s 271A of the Income Tax Act, 1961 (‘the Act’).

2. At the outset, we find from perusal of the order of Id. CIT(A), the Id. CIT(A) had disposed of the appeal of the assessee *ex-parte* on merits. However, from reading of para 1.5 of the impugned

order of ld. CIT(A), it is apparent that the ld. CIT(A) had issued only one notice of hearing i.e. notice of hearing dated 05.04.2019 to the appellant to attend the hearing on 12.04.2019. From this, it is obvious that the ld. CIT(A) had not granted sufficient opportunities to the appellant to represent the matter before him nor given reasonable amount of time to comply with the notice of hearing dated 05.04.2019. Thus, the order passed by the ld. CIT(A) is in gross of violation of principles of natural justice and the matter requires restoration to the file of the ld. CIT(A) to dispose of the appeal afresh after affording reasonable opportunity of hearing to the appellant. Thus, the grounds filed by the appellant stand partly allowed for statistical purposes.

3. In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced on this 20th day of May, 2022.

Sd/-
(S. S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 20th May, 2022.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-13, Pune.
4. The Pr.CCIT, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.