

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE
BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.573/PUN/2020

निर्धारण वर्ष / Assessment Year : 2014-15

Shailesh Jeevan Namjoshi, 2823/16, B-Ward, Mahalaxmi Nagar, Kolhapur – 416012 PAN : AALPN4666Q	Vs.	ACIT, Circle-1, Kolhapur
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri Arvind Desai
Date of hearing	27-05-2022
Date of pronouncement	31-05-2022

आदेश / ORDER

PER S.S. GODARA, JM :

This assessee's appeal for AY 2014-15 arises against the CIT(A)-1, Kolhapur's order dated 28-02-2020 passed in case No. ITBA/APL/S/250/2020-21/1027822317(1) involving proceedings under Section 143(3) of the Income Tax Act, 1961 in short the Act.

Case called twice. None appears at assessee's behest. He is accordingly proceeded ex parte.

2. It transpires during the course of hearing with the able assistance coming from the Revenue side that the assessee's sole substantive grievance raised in the instant appeal challenges correctness of both the lower authorities action invoking the section 40A(3) disallowance of Rs.9,08,906/-

made in the course of assessment dated 23-11-2016 as upheld in the CIT(A)'s order. The assessee's case is that the same has been made merely on the basis of its ledger extracts without reconciling the same with actual bills/vouchers. That being the case, I deem it appropriate to restore the assessee's instant substantive ground back to the Assessing Officer for his fresh adjudication on merits after affording three effective opportunities to this taxpayer. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purpose in above terms.

Order pronounced in the Open Court on 31st May, 2022.

Sd/-

(S.S.GODARA)
JUDICIAL MEMBER

पुणे Pune; दिनांक Dated : 31st May, 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)-1, Kolhapur
4. The Pr.CIT1, Kolhapur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "SMC"
/ 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	27-05-2022	Sr.PS
2.	Draft placed before author	30-05-2022	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.		