

also the CIT(A) has passed his lower appellate order ex parte without even indicating the actual service of the corresponding hearing notice. His tabulation in para 2.1 onwards duly take note of the assessee's residential status. That being the case, I am of the opinion that learned CIT(A) ought to re-adjudicate the assessee's instant sole substantive ground within three effective opportunities of hearing. I order accordingly. It is made clear that the assessee shall file his fresh address along with all particulars as well as a copy of these remand directions before the CIT(A) so that there is no lack of communication in consequential proceedings. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purposes 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)-13, Pune
4. The CIT(IT/TP), Pune
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.		