

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

ITA No. 456/PUN/2020

निर्धारण वर्ष / Assessment Year : 2012-13

Husnoddin Shamsuddin Shaikh, Plot No.41, Usmaniya Colony, Khadka Road, Bhusaval, Jalgaon – 425 201 Maharashtra PAN : APVPS8142R	Vs.	ITO, Ward-2(1), Jalgaon
Appellant		Respondent

Assessee by None
Revenue by Shri M.G. Jasnani

Date of hearing 10-06-2022
Date of pronouncement 10-06-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee arises out of the *ex parte* order passed by the CIT(A)-2, Nashik on 03-02-2017 in relation to the assessment year 2012-13.

2. This appeal is time barred by 44 days. The assessee vide his ground of appeal No.7 has attributed the reason of delay to the outbreak of Covid-19. Therefore, the said delay is condoned and the instant appeal is admitted for disposal on merits by virtue of judgment of the Hon'ble Supreme Court in *Cognizance for Extension of Limitation, In re 438 ITR 296 (SC) read with judgment in Cognizance for Extension of Limitation, In re 432 ITR 206 (SC) dated 08-03-2021 and 421 ITR 314.*

3. We have heard the ld. DR and perused the relevant material on record. It is seen that the AO made various additions and determined the income of the assessee at Rs.3,96,25,306/-. The ld. CIT(A) passed the order *ex parte* after recording in para 2 of the impugned order that five opportunities were given to the assessee, which were not availed. In the absence of any supporting material from the side of assessee, the ld. CIT(A) dismissed the appeal. In the aforesaid factual background, we deem it appropriate to grant one more opportunity to the assessee to represent his case. The impugned order is set-aside and the matter is remitted to the file of the ld. CIT(A) with a direction to dispose of the appeal afresh on merits after allowing reasonable opportunity of hearing. In such fresh proceedings, the assessee will be at liberty to lead any fresh evidence as he considers expedient for his case.

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

Order pronounced in the Open Court on 10th June, 2022.

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

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

पुणे Pune; दिनांक Dated : 10th June, 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)-2, Nashik
4. The Pr. CIT-2, Nashik
विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" /
5. 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	10-06-2022	Sr.PS
2.	Draft placed before author	10-06-2022	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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