

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.681/PUN/2019

निर्धारण वर्ष / Assessment Year : 2012-13

Sangola Taluka Sahakari Sakhar Karkhana Ltd., Waki (Shivane), Sangola, Dist. Solapur – 413 307 Maharashtra PAN : AAAAS1273Q	Vs.	ACIT, Circle-2, Pune
Appellant		Respondent

Assessee by None  
Revenue by Shri Sardar Singh Meena

Date of hearing 15-06-2022  
Date of pronouncement 15-06-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the *ex parte* order passed by the CIT(A)-7, Pune on 24-02-2017 in relation to the assessment year 2012-13.

2. This appeal is time barred by 725 days. An affidavit has been filed by the assessee explaining the reasons for the delay in filing the instant appeal. We are satisfied with such reasons. The delay is condoned and the appeal is admitted for disposal on merits.

3. We have heard the ld. DR and perused the relevant material on record. There is no appearance from the side of the assessee despite notice. It is seen that the AO made various additions and computed the total income of the assessee at Rs.14,91,68,318/-. The ld. CIT(A) passed the order dismissing the appeal of the assessee *ex parte*. The assessee, vide ground No.3 of the appeal, has asserted that the ld. CIT(A) did not impart natural justice regarding the appellate proceedings. In the aforesaid factual background, we deem it appropriate to grant opportunity to the assessee for properly representing its case before the ld. first appellate authority. The impugned order is, ergo, 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 to the assessee. 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 15<sup>th</sup> June, 2022.

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

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

पुणे Pune; दिनांक Dated : 15<sup>th</sup> June, 2022  
सतीश

**आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The CIT(A)-7, Pune
4. The Pr.CIT-6, Pune
5. DR, ITAT, 'B' Bench, 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	15-06-2022	Sr.PS
2.	Draft placed before author	15-06-2022	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.		

\*