

**आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "A"**  
**BENCH, PUNE**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER**  
**AND DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

**आयकरअपीलसं. / ITA No.261/PUN/2020**  
**निर्धारणवर्ष /Assessment Year: 2013-14**

Smt.Deepali Rajendra Ahire, Manegaon, Vairag, Tal-Barsi, Solapur – 413402. PAN: AFRPA 9708 H	Vs	The Assistant Commissioner of Income Tax, Circle-2, Solapur.
Appellant/ Assessee		Respondent/ Revenue

Assessee by	Shri M K Kulkarni – AR
Revenue by	Shri Arvind Desai – DR
Date of hearing	16/06/2022
Date of pronouncement	22/06/2022

**आदेश/ ORDER**

**PER DR.DIPAK P.RIPOTE, AM:**

This appeal filed by the Assessee is directed against the order of Id.Commissioner of Income-tax(Appeals)-7, Pune's, order dated 20.11.2019 for the Assessment Year 2013-14, involving proceedings under section 143(3) of the Income Tax Act, 1961.

2. Brief facts of the case are that the assessee had filed return of income electronically on 30.09.2013 declaring total income at Rs.21,47,626/- including income from Capital Gain. During the assessment proceedings, the Assessing Officer(AO) treated the income as short term capital gain and made addition of Rs.46,33,740/-.

3. Being aggrieved by the assessment order, the assessee filed appeal before the Id.CIT(A)-7, Pune.

3.1. The Id.CIT(A) dismissed the appeal of the assessee.

4. Being aggrieved, the assessee filed appeal before this Tribunal. The Id.Authorised Representative for the assessee submitted that due to some reasons, the assessee could not appear before the Id.CIT(A). The Id.CIT(A) has merely confirmed the assessment order without going into facts of the case.

5. We have heard both the parties, perused the material available on record and have gone through the orders of the Lower Authorities. In the interest of justice, the case is set-aside to the file of the Id.CIT(A). The Id.CIT(A) shall grant opportunity of being heard to the assessee. The assessee shall file all the relevant documents before the Id.CIT(A), accordingly, the grounds of appeal raised by the assessee are allowed for statistical purpose.

6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 22<sup>nd</sup> June, 2022.

**Sd/-**  
**(S.S.GODARA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(DR. DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 22<sup>nd</sup> June, 2022/ SGR\*

**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary  
आयकरअपीलीयअधिकरण, पुणे/ITAT, Pune.