

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

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

आयकर अपील सं. / ITA No.93/PUN/2020
निर्धारण वर्ष / Assessment Year: 2013-14

Smt. Nalini Prashant Sonawane, Electrica Homes, A/506, Vishwashanti Colony, Pimple Saudagar, Aundh, Pune- 411027. PAN : CMIPS0457F	Vs.	ITO, Ward-8(4), Pune.
Appellant		Respondent

Assessee by : None
Revenue by : Shri S. P. Walimbe

Date of hearing : 14.06.2022
Date of pronouncement : 28.06.2022

आदेश / ORDER

PER S. S. GODARA, JM:

This assessee's appeal for assessment year 2013-14 arises against the CIT(A)- 13, Pune's order dated 20.11.2019 passed in case no. PN/CIT(A)- 13/ ITO Ward- 8(4), Pune/519/2016-17/391 involving proceedings u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961; in short "the Act".

Case called twice. None appears at the assessee's behest. She is accordingly proceeded *ex-parte*.

2. It emerges at the outset that the CIT(A)'s lower appellate order confirming the Assessing Officer's action making undisclosed interest and unexplained cash credits addition(s) involving varying sum(s); has been passed *ex-parte*.

3. Mr. Walimbe vehemently argued in support of the CIT(A)'s detailed discussion that he had afforded various opportunities to the assessee in lower appellate proceedings as per the corresponding detailed tabulation in page 3 in the order under challenge. He fails to dispute the clinching fact that there is not even a single indication in the CIT(A)'s order that the assessee had indeed been served the lower appellate hearing notice(s). Be that as it may, we are of the opinion that larger interest of justice would be served in case the learned CIT(A) re-decide the assessee's lower appeal afresh within three effective opportunities of hearing as contemplated u/s 250(6) of the Act requiring him to frame points of determination followed by a detailed adjudication. We order accordingly.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced on this 28th day of June, 2022.

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

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

पुणे / Pune; दिनांक / Dated : 28th June, 2022.
Sujeet (DOC)

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-13, Pune.
4. The Pr. CIT-5, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.