

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

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

ITA No.577/PUN/2018

निर्धारण वर्ष / Assessment Year : 2011-12

Shri Ramrao Tukaram Patil Plot No.9, Shanti Bunglow, Mahatma Nagar, Nashik – 422007 PAN : AHXPP2905M	Vs.	ITO, Ward 2(2), Nashik
Appellant		Respondent

Assessee by None  
Revenue by Shri S.P. Walimbe

Date of hearing 27-06-2022  
Date of pronouncement 30-06-2022

आदेश / ORDER

PER S.S. GODARA, JM :

This assessee's appeal for AY 2011-12 arises against the CIT(A)-2, Nashik's order dated 04-11-2016 passed in case No. Nsk/CIT(A)-2/91, 92 & 93/14-15 involving proceedings under Section 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. He is accordingly proceeded *ex-parte*.

2. The perusal of case suggests that the assessee has placed on record its adjournment letter containing the following averments:

*This is the assessee's appeal for A.Y.2011-12. The said appeal has been filed against common order passed by CIT Appeals for AY 2009-10 to 2011 -12. It is submitted that there is a delay of around 454 days in filing the appeals for the said three years. It is to be noted that the appeals for AY 2009-10 and 2010-11 have been allowed by Honble ITAT vide order dated 25/01/2019 by condoning the*

*delay and the matter has been set aside to the file of the AO for fresh adjudication after providing proper opportunity of being heard to the assessee. Copy of said ITAT Order passed for AY 2009-10 & 2010-11 on identical facts in ITA Nos.575-576/PUN/2018 is attached herewith. Accordingly, it is prayed that this appeal may also please be set aside to file of AO.*

*If this proposition is not acceptable to the Hon'ble Bench, then it is prayed that this case may please be kept for hearing on Wednesday since the Counsel Mr Sanket Milind Joshi is travelling today by flight to Pune departing at 10.15 am and hence, it would not be possible for him to appear before Hon'ble Bench on this day. The assessee would be grateful if the adjournment is granted."*

3. Mr. S.P. Walimbe vehemently argued that the assessee's instant appeal barred by 454 days in filing. He fails to dispute that the CIT(A)'s lower appellate order herein is a common one in assessment years 2009-10, 2010-11 and 2011-12 (before us) wherein the learned co-ordinate bench's order forming part of the case records dated 25.01.2019 has already condoned the same and restored the corresponding issues back to the Assessing Officer. We also adopt the very course of action and direct the learned Assessing Officer to adjudicate all these issues afresh after affording three effective opportunities of hearing to the taxpayer. Ordered accordingly.
4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the Open Court on 30<sup>th</sup> June, 2022.

Sd/-  
**(DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**  
पुणे Pune; दिनांक Dated : 30<sup>th</sup> June, 2022  
GCVSR

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

**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
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "A" /  
DR 'A', 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	27-06-2022	Sr.PS
2.	Draft placed before author	28-06-2022	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.		