

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.1774/PUN/2018
निर्धारणवर्ष / Assessment Year : 2014-15

Mr.Rahul Gopal Nair, Flat No.A-503, Park Garndeur, Balewadi, Pune – 411007. PAN: ABBPN 1567 B	Vs	The ACIT, Circle-2, Pune.
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Abhay Avchat – AR
Revenue by	Shri S P Walimbe – DR
Date of hearing	29/06/2022
Date of pronouncement	04/07/2022

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This appeal filed by the Assessee is directed against the ex-parte order of Id.Commissioner of Income Tax(Appeals)-3, Pune proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter also called as 'the Act') dated 11.07.2018.

2. The appeal is time barred by 15 days. The assessee has filed an affidavit attributing the reasons of delay. We are satisfied with the reasons so stated. We, therefore, admit the appeal for adjudication and dispose of the appeal on merits.

3. In this case the Id.AR submitted that the Assessee could not appear before the Ld.CIT(A). The Id.AR submitted that the case of

the assessee could not be represented properly and urged for granting one more opportunity in the interest of principles of natural justice.

4. We have heard both the parties perused the records. It is a fact that Ld.CIT(A) has passed the ex-parte order in absence of assessee. Therefore, in the interest of Justice, the case is set aside to the Ld.CIT(A) for fresh adjudication. The Ld.CIT(A) shall provide opportunity to the assessee. The assessee shall file all necessary documents before the ld.CIT(A). Accordingly, the appeal of the assessee is allowed for statistical purpose.

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

Order pronounced in the open Court on 4th July, 2022.

Sd/- (S.S.GODARA) JUDICIAL MEMBER	Sd/- (DR. DIPAK P. RIPOTE) ACCOUNTANT MEMBER
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पुणे / Pune; दिनांक / Dated : 04 July, 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.