

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1825/PUN/2018

निर्धारण वर्ष / Assessment Year : 2015-16

Late Nirmala Nemichand Bakliwal Rep.by L/H. Ganesh Nemichand Bakliwal, M/s. Premjeet Traders, Marwadi Galli, Itwara Bazar, Nanded – 431 601 Maharashtra PAN : ALFPB5647J	Vs.	ITO, Ward-1, Nanded
Appellant		Respondent

Assessee by None
Revenue by Shri S.P. Walimbe
Date of hearing 07-07-2022
Date of pronouncement 11-07-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the *ex parte* order dated 22-10-2018 passed by the CIT(A)-1, Aurangabad in relation to the assessment year 2015-16.

2. It is seen that the AO completed the assessment u/s.143(3) r.w.s.147 of the Act determining total income of the assessee at Rs.54,09,600/- as against the returned income of Rs.2,09,600/-. The Id. CIT(A) in para 2 of the impugned order noted that despite

granting opportunities, neither the authorized representative nor the legal heirs of the assessee could represent the case before him. Therefore, he dismissed the appeal *ex parte*. In the aforesaid factual background and without going into the merits of the additions, we deem it appropriate to grant another opportunity to the legal heirs of the assessee to represent their case before the Id. CIT(A). The impugned order is set-aside and the matter is remitted to the file of the Id. CIT(A) with a direction to dispose of the appeal afresh on merits as per law after allowing reasonable opportunity of hearing to the legal heirs of the assessee. In such fresh proceedings, the legal heirs of the assessee will be at liberty to lead any fresh evidence as they consider expedient for the case.

3. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 11th July, 2022.

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 11th July, 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)-1, Aurangabad
4. The Pr.CIT-1, Aurangabad
5. DR, ITAT, 'A' 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	07-07-2022	Sr.PS
2.	Draft placed before author	11-07-2022	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.		

*