

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.1371/PUN/2018

निर्धारण वर्ष / Assessment Year : 2008-09

Mohan Dhansing Rathod, Ganesh Nagar, Near Ganesh Temple, Kupwad Road, Miraj 461 416 PAN : AIYPR0572J	Vs.	JCIT, Range-1, Sangli
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 19-06-2018 passed by the CIT(A)-1, Kolhapur in relation to the assessment year 2008-09.

2. It is seen that the AO levied penalty of Rs.1,25,000/- u/s.271D r.w.s.269SS of the Act. The ld. CIT(A) 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 assessee to represent his case before the ld. 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 assessee. In such fresh proceedings, the assessee will be at liberty to lead any fresh evidence as he considers expedient in support of his case.

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

Order pronounced in the Open Court on 11<sup>th</sup> July, 2022.

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

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

पुणे Pune; दिनांक Dated : 11<sup>th</sup> 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, Kolhapur
4. The Pr.CIT-1, Kolhapur
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.		

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