

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.1826/PUN/2018

निर्धारण वर्ष / Assessment Year : 2015-16

Jitendra Nemichand Bakliwal, M/s. Premjeet Traders, Marwadi Galli, Itwara Bazar, Nanded – 431 601 Maharashtra PAN : AALPB2614E	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.56,41,510/- as against the returned income of Rs.4,41,510/-. The ld. CIT(A) in para 2 of the impugned order noted that despite granting opportunities, neither the authorized representative nor

the assessee could represent the case before him. Therefore, Id. CIT(A) dismissed the appeal on the basis of statement of facts filed in Form No.35 and the material available on record *ex parte qua* the assessee. 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 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 assessee. In such fresh proceedings, the assessee will be at liberty to lead any fresh evidence as he considers expedient for the 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, 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.		

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