

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

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

ITA No.716/PUN/2019

निर्धारण वर्ष / Assessment Year : 2013-14

Sachin Ashok Dedge Flat No.1, Siddharth Apartments, Nanded Phata, Sinhagad Road, Pune – 411041 PAN : ALNPD3006D	Vs.	ITO, Ward 6(2), Pune
Appellant		Respondent

Assessee by Shri D.R. Barve
Revenue by Shri M.G. Jasnani

Date of hearing 14-07-2022
Date of pronouncement 27-07-2022

आदेश / ORDER

PER S.S. GODARA, JM :

This assessee's appeal for AY 2013-14 arises against the CIT(A)-4, Pune's order dated 11-03-2019 passed in case No.PN/CIT(A)-4/ITO,Wd-6(2),Pune495/2016-17, in proceedings under Section 143(3) of the Income Tax Act, 1961, in short 'the Act'.

Heard both the parties. Case file perused.

2. It emerges at the outset that the CIT(A) has refused to condone the assessee's delay of 360 days without even ensuring

actual service of the lower appeal hearing notices dated 24.12.2018, 25.01.2019 and 08.02.2019 so as to pinpoint the foregoing defect. Faced with this situation, we deem it appropriate to restore the assessee's instant appeal back to the learned CIT(A) to be adjudicated afresh within three effective opportunities of hearings subject to the condition that it shall be the taxpayer's risk and responsibility only to file and prove not only the justifiable reasons of the foregoing delay but also those pertaining to various issues raised on merits, within three effective opportunities of hearing. We order accordingly.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the Open Court on 27th July, 2022.

Sd/-
(DIPAK P. RIPOTE)
ACCOUNTANT MEMBER
पुणे Pune; दिनांक Dated : 27th July, 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)-4, Pune
4. The Pr.CIT-3, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" /
DR 'B', 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	14-07-2022	Sr.PS
2.	Draft placed before author	25-07-2022	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.		