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.413/PUN/2019
निर्धारण वर्ष / Assessment Year : 2011-12

Subhash Sopanrao Patil Flat No.B-1102, 10th Kasturkunj Society, ICS Colony, Bhosale Nagar, Shivaji Nagar, Pune – 411007 PAN : AAXPP6070E	Vs.	Dy.CIT, Circle – 3, Pune
Appellant		Respondent

Assessee by	None
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 2011-12 arises against the CIT(A)-3, Pune's order dated 12-10-2018 passed in case No.PN/CIT(A)-3/DCIT Cir 3, Pn/315/2014-15/574, in proceedings under Section 143(3) of the Income Tax Act, 1961, in short 'the Act'.

Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

2. It emerges at the outset with the able assistance coming from the Revenue side that the CIT(A) herein has refused to condone assessee's delay of 23 days in filing appeal on the ground that the same has not been explained by justifiable reasons. Mr. Jasnani could hardly dispute that this assessee had indeed filed his condonation petition attributing health reasons coupled with all the corresponding details.

3. The fact also remains that the learned CIT(A) has not adjudicated the assessee's lower appeal on merits as contemplated u/s 250(6). We therefore deem it appropriate to condone the delay of 23 days before the CIT(A)(supra) and restore all the substantive grounds on merits back to the CIT(A) for his afresh adjudication on merits as per law within three effective hearings of opportunity. Ordered accordingly.

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

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

Sd/-	Sd/-
(DIPAK P. RIPOTE)	**(S.S. GODARA)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

पुणे Pune; दिनांक Dated : 27th July, 2022
GCVSR

<u>आदेश की प्रतिलिपि अग्रेषित</u>/<u>Copy of the Order is forwarded to</u>:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-3, Pune
4. The Pr.CIT-2, 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.		