

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.763 to 765 & 778/PUN/2019
निर्धारण वर्ष / Assessment Years: 2008-09 to 2010-11 & 2011-12

Civil & Electrical Projects Constructing Co. (India) Pvt. Ltd., Shaan Education Society, Sr. 1/1-1, Next to Bramha Estate, Kondhwa Main Road, Pune-411048. PAN : AAEFC3943Q	Vs.	ITO, Ward-1(2), Pune.
Appellant		Respondent

Assessee by : Shri Bhuvanesh V. Kankani
Revenue by : Shri S. P. Walimbe

Date of hearing : 01.08.2022
Date of pronouncement : 02.08.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These are the appeals filed by the assessee directed against the common order of Id. Commissioner of Income Tax- 1, Pune [the CIT(A)] dated 21.02.2019 for the assessment years 2008-09 to 2010-11 & 2011-12 respectively.

2. Since the identical facts and common issues are involved in all the above captioned four appeals, we proceed to dispose of the same by this common order.

3. For the sake of convenience and clarity, the facts relevant to the appeal in ITA No.763/PUN/2019 for the assessment year 2008-09 are stated herein.

ITA No.763/PUN/2019, A.Y. 2008-09 :

4. At the outset, we find that the assessment order as well as the order of the ld. CIT(A) are *ex-parte* orders. The appellant filed an affidavit explaining the reasons for non-appearance before the lower authorities stating that the non-appearance was on account of illness of one of the directors of the appellant company, who was looking after the effusion of the appellant company. The averments made in affidavit remain uncontroverted by ld. Sr. DR. Therefore, we are satisfied that the appellant company is prevented by sufficient and reasonable cause from appearing before lower authorities. We also find that this Tribunal for the assessment year 2012-13 in assessee's own case in ITA No.766/PUN/2019 order dated 16.08.2019 restored

the matter to the file of the Assessing Officer for *de novo* assessment in accordance with law. In the circumstances, we are of the considered opinion that these are fit case to remand the matter to the file of the Assessing Officer for *de novo* consideration in accordance with law.

5. In the result, the appeal of the assessee in ITA No.763/PUN/2019 for A.Y. 2008-09 stands partly allowed for statistical purposes.

ITA Nos.764, 765 & 778/PUN/2019,
A.Y. 2009-10, 2010-11 & 2011-12 :

6. Since the facts and issues involved in all the above four appeals are identical, therefore, our decision in ITA No.763/PUN/2019 for A.Y. 2008-09 shall apply *mutatis mutandis* to the remaining three appeals of the assessee in ITA Nos.764, 765 & 778/PUN/2019 for A.Y. 2009-10, 2010-11 & 2011-12 respectively. Accordingly, the appeals of the assessee in ITA Nos.764, 765 & 778/PUN/2019 for A.Y. 2009-10, 2010-11 & 2011-12 are partly allowed for statistical purposes.

7. To sum up, all the above four appeals filed by the assessee stand partly allowed for statistical purposes.

Order pronounced on this 02nd day of August, 2022.

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

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 02nd August, 2022.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Pune.
4. The Pr. CIT-1, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.