

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

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

आयकर अपील सं. / ITA No.1671/PUN/2018
निर्धारण वर्ष / Assessment Year: 2010-11

Jaikumar M. Bumb, Siddharth Complex, Nagar Road, Pune-411001. PAN : AHKPB5959Q	Vs.	DCIT, Circle-2, Pune.
Appellant		Respondent

Assessee by : Shri Kishor Phadke
Revenue by : Shri M. G. Jasnani

Date of hearing : 01.09.2022
Date of pronouncement : 07.09.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax (Appeals)-8, Pune [‘the CIT(A)’] dated 18.05.2018 for the assessment year 2010-11.

2. The appellant raised the following grounds of appeal :-

- “1) *On the facts and in the circumstances of the case the order passed by the Id. CIT(A) is bad in law in as much as there being no service of last notice dated 19/04/2018 requiring the compliance on 18/05/2018 and thereby not affording the reasonably opportunity to make the submission and compliance.*
- 2) *On the facts and in the circumstances of the case and without prejudice on the Ground No. 1 the CIT(A) has erred in not allowing the deduction claimed u/s. 54F in respect of a Flat purchased on 7th September 2010 for Rs. 32,79,700/-.*

The above ground of appeal may kindly be allowed to be amended, altered, modified etc., in the interest of natural justice.”

3. At the outset, the ld. AR raised a preliminary issue that the last notice of hearing issued by the ld. CIT(A) dated 19.04.2018 was not served upon the appellant-assessee. Thus, he prayed that the matter may be restored to the file of the ld. CIT(A) for fresh decision on merits in accordance with law. On the other hand, ld. CIT-DR has no serious objection to remand the matter to the file of the ld. CIT(A). We order accordingly.

4. In the result, the appeal filed by the assessee stands partly allowed.

Order pronounced on this 07th day of September, 2022.

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

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 07th September, 2022.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-8, Pune.
4. The Pr. CIT-4, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “B” बेंच, पुणे / DR, ITAT, “B” Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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