

IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, NAGPUR  
(AT e-Court, PUNE)

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No.73/NAG/2020

निर्धारण वर्ष / Assessment Year : 2006-07

Shri Jitendra Anandrao Mahajan Mahajan Coal Depot, Bhaji Mandi, Itwari, Nagpur – 440002 PAN: AMEPM0870C	Vs.	ITO, Ward 3(3), Nagpur
Appellant		Respondent

ITA No.74/NAG/2020

निर्धारण वर्ष / Assessment Year : 2006-07

Shri Sanjay Anandrao Mahajan Mahajan Coal Depot, Bhaji Mandi, Itwari, Nagpur – 440002 PAN: ANEPM2660B	Vs.	ITO, Ward 3(3), Nagpur
Appellant		Respondent

ITA No.75/NAG/2020

निर्धारण वर्ष / Assessment Year : 2006-07

Smt. Savita Pravin Girde Mahajan Coal Depot, Bhaji Mandi, Itwari, Nagpur – 440002 PAN: ANPPG3252Q	Vs.	ITO, Ward 3(3), Nagpur
Appellant		Respondent

ITA No.76/NAG/2020

निर्धारण वर्ष / Assessment Year : 2006-07

Smt. Suman Anandrao Mahajan Mahajan Coal Depot, Bhaji Mandi, Itwari, Nagpur – 440002 PAN: AZKPM1696B	Vs.	ITO, Ward 3(3), Nagpur
Appellant		Respondent

Assessee by	Shri Sanjay Thakar
Revenue by	Shri G.J. Ninawe
Date of hearing	11-10-2022
Date of pronouncement	12-10-2022

आदेश / ORDER

PER R.S. SYAL, VP:

This batch of four appeals by different but connected assesseees relates to assessment year 2006-07.

2. There is a delay of 40 days in presenting these appeals before the Tribunal. The ld. AR submitted the reasons for the delay. Finding the same to be reasonable, I condone the delay and admit the appeals for disposal on merits.
3. Shorn of unnecessary details, it is seen that the Assessing Officer (AO) completed the assessment in the hands of four persons, who jointly sold certain property, making addition as long term capital gain. The assesseees preferred appeals before the CIT(A), who dismissed them *in limine* for want of the assesseees participating in the proceedings before him.
4. The ld. AR submitted that no notice was received by the assesseees which led to the *ex-parte* disposal of appeals by the

CIT(A), except on three occasions when the assessee sought adjournment. Be that as may be, it is seen that the ld. CIT(A) has dismissed the appeals *in limine* without going into their merits. This course of action is not open to the first appellate authority, who is obliged to dispose off the appeals on merits even if the assessee does not participate in proceedings before him. Considering the entirety of the facts and circumstances of the instant appeals, I am of the considered opinion that the ends of justice would be adequately met if the impugned orders are set aside and the matter is restored to the file of the ld. CIT(A). I order accordingly and direct him to decide the appeals on merits after allowing reasonable opportunity of hearing to the assessee.

5. In the result, all appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 12<sup>th</sup> October, 2022.

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 12<sup>th</sup> October, 2022  
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-1, Nagpur
4. The Pr.CIT-1/2/3, Nagpur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,  
Nagpur / DR, Nagpur
6. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,****// True Copy //**

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

		Date	
1.	Draft dictated on	12-10-2022	Sr.PS
2.	Draft placed before author	12-10-2022	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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