

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.19/NAG/2022

निर्धारण वर्ष / Assessment Year : 2017-18

Sambashiv Ramloo Pattiwar, 3-168, Near Arya Samaj Kirana Bazar, Gulbarga-585101, Karnataka PAN : ACOPP3265E	Vs.	National Faceless Appeal Centre, Delhi/ ITO, Ward-4, Chandrapur
Appellant		Respondent

Assessee by Shri Ashok Bhandari  
Revenue by Shri G.J. Ninawe

Date of hearing 18-10--2022  
Date of pronouncement 19-10-2022

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the order dated 17-03-2021 passed by the National Faceless Appeal Centre (NFAC), Delhi u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2017-18.

2. The appeal is barred by 254 days. The ld. AR stated that the delay pertains to Covid-19 pandemic period. Ergo, the delay is condoned by virtue of judgment of the Hon'ble Supreme Court in *Cognizance for Extension of Limitation, In re 438 ITR 296 (SC)* read with judgment in *Cognizance for Extension of Limitation, In re 432*

*ITR 206 (SC) dated 08-03-2021 and 421 ITR 314* and the instant appeal is admitted for disposal on merits.

3. At the very outset, the Id. AR submitted that the assessment in this case was made *ex parte* u/s.144 of the Act. Even the Id. first appellate authority did not afford reasonable opportunity of hearing and dismissed the appeal after giving just one hearing. A prayer was made for granting one more opportunity to the assessee to represent the case properly. No serious objection was taken by the Id. DR.

4. After hearing both the sides and in the aforesaid factual background obtaining in the extant case, I deem it appropriate to grant another opportunity to the assessee to represent his case before the AO. The impugned order is set-aside and the matter is remitted to the file of the AO with a direction to frame the assessment afresh after allowing reasonable opportunity of hearing. In such fresh proceedings, the assessee will be at liberty to lead any fresh evidence as he considers expedient for the case.

5. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 19<sup>th</sup> October, 2022.

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

पुणे Pune; दिनांक Dated : 19<sup>th</sup> October, 2022  
*Satish*

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A) concerned
4. The Pr.CIT concerned
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	18-10-2022	Sr.PS
2.	Draft placed before author	19-10-2022	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.		

\*