

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.170/PUN/2020
निर्धारण वर्ष / Assessment Year : 2014-15

Shri Pandurang Maruti Kunjir,
A/P Theur, BarikWadi,
Theurtal Haveli, Pune-412210

PAN : BCKPK5117P

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward – 14(5), Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Pramod Shingte
Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 17-10-2022
घोषणा की तारीख / Date of Pronouncement : 18-10-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 29-11-2019 passed by the Commissioner of Income Tax (Appeals)-7, Pune ['CIT(A)'] for assessment year 2014-15.

2. We find that this appeal was filed with a delay of 01 day. To condone the said delay, the assessee filed notarized affidavit dated 11-07-2022 explaining the reasons for delay. On perusal of the same upon hearing both the parties, the delay of 01 day is condoned.

3. Ground No. 1 raised by the assessee challenging the action of CIT(A) in dismissing the first appeal without affording reasonable opportunity of hearing to the assessee in the facts and circumstances of the case.

4. Heard both the parties and perused the material available on record. We note that the assessee is an individual, engaged in the business of sale and purchase of land, properties and development of properties. The assessee filed return of income declaring a total income of Rs.4,72,020/- through on-line. The AO under scrutiny issued notices u/s. 143(2) and 142(1) of the Act and determined the total income of the assessee at Rs.53,38,020/- inter alia making additions on account of plot development expenses, cash purchase u/s. 40A(3), agricultural income u/s. 56 and excess depreciation u/s. 37 of the Act vide its order dated 27-12-2016. Aggrieved by the order of AO, the assessee preferred an appeal before the CIT(A), wherein, we note that no proper representation was made by the assessee which is evident from para 3 of the impugned order. The ld. DR also fairly conceded that the CIT(A) dismissed the grounds of the assessee for non-prosecution and no discussion made on the merits of the issues. On perusal of the impugned order, we note that the CIT(A) proceeded to dismiss the appeal for non-appearance of the assessee. The ld. AR prayed since there was no opportunity for the assessee before First Appellate Authority one more final opportunity may be afforded to the assessee by remanding the matter to the file of CIT(A). Therefore, taking into consideration the facts and circumstances of the case and the submissions of the ld. AR and ld. DR in the interest of justice, we deem it proper to remand the matter to the file of CIT(A) for its fresh adjudication. The assessee is liberty to file evidences, if any, in support of his claim. Thus, ground No. 1 raised by the assessee is allowed for statistical purpose.

5. In view of our decision in ground No. 1, the issues raised in ground Nos. 2 to 5 require no adjudication.

6. In the result, the appeal of assessee is allowed for statistical purpose.

Order pronounced in the open court on 18th October, 2022.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 18th October, 2022.
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-7, Pune
4. The Pr. CIT-6, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune