

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.388/PAN/2018

निर्धारण वर्ष / Assessment Year : 2008-09

Shri Bhagyalaxmi Swasahaya Mandal Hukkeri, Pattanshetti Building, Hukkeri 591309 PAN : AACAS6876R	Vs.	ITO, Ward-1(3), Belgavi
Appellant		Respondent

Assessee by None  
Revenue by Shri N. Srikanth, Sr. DR

Date of hearing 07-11-2022  
Date of pronouncement 09-11-2022

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee is directed against the *ex parte* order passed by the CIT(A), Belgavi on 28-06-2018 in relation to the assessment year 2008-09.

2. I have heard the ld. DR and gone through the relevant material on record. There is no appearance from the side of assessee despite notice. As such, I am proceeding to dispose of the appeal *ex parte qua* the assessee on merits.

3. It is seen that the Assessing Officer completed the assessment u/s.143(3) at the total income of Rs.4,85,860/-. The revision proceedings u/s 263 found the assessment order to be erroneous and prejudicial to the interest of revenue. The ld. CIT directed the AO to reframe the assessment. Accordingly, the AO made an addition of Rs.17,32,360/-, being, the capital introduced by the assessee. The CIT(A) in his *ex parte* order allowed part relief. In view of the fact that the ld. CIT(A) has passed *ex parte* order, which has been assailed by the assessee on this score, I am of the considered opinion that it would be just and fair if the impugned order is set aside and the matter is restored to him. I order accordingly and direct to dispose of the appeal afresh on merits as per law after allowing reasonable opportunity of hearing to the assessee. In such fresh proceedings, the assessee will be at liberty to lead any fresh evidence as considered expedient.

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

Order pronounced in the Open Court on 09<sup>th</sup> November, 2022.

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

पुणे Pune; दिनांक Dated : 09<sup>th</sup> November, 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,  
Panaji / DR, Panaji
6. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

// True Copy //

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

		Date	
1.	Draft dictated on	07-11-2022	Sr.PS
2.	Draft placed before author	09-11-2022	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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