

**आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE**

**BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER
AND
SHRI G.D. PADMAHSHALI, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No.518/PUN/2019
निर्धारण वर्ष / Assessment Year : 2015-16**

M/s. Govind Milk and Milk Products Pvt. Ltd.,
At & PO Kolki, Pune Pandharpur Road,
Phaltan, Dist.-Satara – 415523

PAN : AAACG7588A

.....अपीलार्थी / Appellant

बनाम / V/s.

ACIT, Satara Circle,
Satara

.....प्रत्यर्थी / Respondent

Assessee by : Shri Prayag Jha
Revenue by : Shri Ramnath P. Murkunde

सुनवाई की तारीख / Date of Hearing : 12-10-2022
घोषणा की तारीख / Date of Pronouncement : 22-11-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 13-03-2019 passed by the Commissioner of Income Tax (Appeals)-4, Pune [‘CIT(A)’] for assessment year 2015-16.

2. The only issue is to be decided is as to whether the CIT(A) is justified in confirming the additions made by the AO on account of ex-parte of assessee.

3. We note that the assessee is a company engaged in the business of processing of milk and manufacturing of milk products. The assessee filed return of income declaring a total income of Rs.5,97,63,540/-. Under scrutiny notices u/s. 143(2) and 142(1) of the act were issued to the assessee. In response to the said notices, the assessee in compliance appeared through its authorized representative and furnished requisite information for verification. On an examination of such details, the AO concluded the assessment inter alia making additions on account of disallowance u/s. 40(a)(ia) of the Act and unverifiable expenses added of Rs.1,19,39,544/- and Rs.7,25,000/- to the total income of the assessee vide its order dated 07-12-2017 passed u/s. 143(3) of the Act. Having not satisfied with the order of AO, the assessee preferred an appeal before the CIT(A). The CIT(A) dismissed the grounds raised by the assessee for non-prosecution which is evident from para 6 of the impugned order.

4. The ld. AR submits that the assessee is ready to prosecute its grounds raised before the CIT(A) and one more opportunity may be granted to the assessee in remanding the issue to the file of CIT(A). The ld. DR drew our attention to the impugned order at page 3 and argued that the CIT(A) has given ample opportunity to the assessee to prosecute its grounds but the assessee failed to avail the said opportunity. Admittedly, the additions made by the AO requires examination on account of furnishing of evidences and ld. AR undertaken that the assessee is ready to furnish all the said details before the CIT(A). The impugned order also establishes that there was no discussion by the CIT(A) on merits of the issues but however proceeded to dismiss for non-appearance. Therefore, in such peculiar circumstances of the case and in the interest of justice, we deem it proper to remand the matter to the file of CIT(A). The assessee is

liberty to file evidences, if any, in support of its claim. Thus, the grounds raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open court on 22nd November, 2022.

Sd/-
(G.D. Padmahshali)
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 22nd November, 2022.
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-4, Pune
4. The Pr. CIT-3, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" 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