

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No. 833/PUN/2022

निर्धारण वर्ष / Assessment Year : 2010-11

Iftexhar Altafussain Shaikh, 1, Prop. of H.M. Motora Garage, Nanded Road, Ring Road, Latur – 413 512 PAN : CLBPS0133A	Vs.	ITO, Ward-2, Latur
Appellant		Respondent

Assessee by Shri M.K. Kulkarni
Revenue by Shri Suhas Kulkarni

Date of hearing 15-12-2022
Date of pronouncement 16-12-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee arises out of the *ex parte* order dated 14-09-2022 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 2010-11.

2. It is seen that the AO completed the assessment u/s.143(3) r.w.s147 of the Act determining total income of the assessee at Rs.8,92,030/-. The ld. CIT(A), in para 4 of the impugned order, noted that the assessee did not avail the opportunities provided to him and hence passed the order *ex-parte qua* the assessee

dismissing the appeal for non-attendance. In view of the fact that the Id. CIT(A) is not empowered to dismiss an appeal *in limine* even if the assessee does not appear, I am constrained to set-aside the impugned order and remit the matter to the file of the Id. CIT(A) with a direction 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 it considers expedient for the case.

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

Order pronounced in the Open Court on 16th December, 2022.

Sd/-
(R.S.SYAL)

उपाध्यक्ष/ VICE PRESIDENT

पुणे Pune; दिनांक Dated : 16th December, 2022

Satish

आदेश की प्रतिलिपि □ ग्रेषित/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. DR, ITAT, 'SMC' Bench, Pune
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	15-12-2022	Sr.PS
2.	Draft placed before author	16-12-2022	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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