

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.269/PUN/2022
निर्धारण वर्ष / Assessment Year : 2015-16

Satish Shankar Pawar, P. No.277, Sector 7, PCNTDA, MIDC, Bhosari, Pune- 411026. PAN : AHMPP3961G	Vs.	ITO (TDS-3), Pune.
Appellant		Respondent

Assessee by : Shri Charuhas D. Upasani
Revenue by : Shri Suhas Kulkarni

Date of hearing : 20.12.2022
Date of pronouncement : 22.12.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of the Id. CIT(A)-National Faceless Appeal Centre, Delhi [‘the CIT(A)’] dated 22.03.2022 for the assessment year 2015-16.

2. At the outset, on perusal of the impugned order of the Id. CIT(A), we find that the Id. CIT(A) without giving any opportunity to explain the reasons for delay in filing the appeal before him, he

proceeded to dismiss the appeal on the ground of delay. In our consideration opinion, the course of action adopted by the ld. CIT(A) would violate the principles of natural justice. Hence, we remit the issue to the file of the ld. CIT(A) with a direction that the issue in appal may be decided *de novo* in accordance with law after affording reasonable opportunity of being heard to the assessee.

3. In the result, the appeal of the assessee stands partly allowed.

Order pronounced on this 22nd day of December, 2022.

Sd/-
(S. S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

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

Sujeet

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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