

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCH, NAGPUR – VIRTUAL COURT

BEFORE SHRI S. S. GODARA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.80/NAG/2019  
निर्धारण वर्ष / Assessment Year: 2013-14

Sant Yamaji Buwa Math, C/o. Pandurang Manapure, Chitnispura Shukrawari, Nagpur-440008. PAN : AACTC5666C	Vs.	ITO, Ward- 4(4), Nagpur.
Appellant		Respondent

Assessee by : Shri Mahavir Atal  
Revenue by : Shri G. J. Ninawe  
Date of hearing : 01.11.2022  
Date of pronouncement : 27.12.2022

**आदेश / ORDER**

**PER S. S. GODARA, JM:**

This assessee's appeal for assessment year 2013-14 arises against the CIT(A)-1, Nagpur's order dated 12.12.2018 passed in case no. CIT(A)-1/29/2014-15, involving proceedings u/s 143(1) of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. It emerges at the outset that the instant appeal suffers from 14 days delay stated to be attributed to various communication gaps. The same stands condoned in larger interest of justice in light of hon'ble apex court's landmark decision in the case of Collector Land Acquisition V/s. Mst. Katiji & Others (1987) 167 ITR 471

(SC) setting the law long back that such all technical aspects must make way for the cause of substantial justice. The assessee's instant condonation petition is accepted. The case is now taken up for adjudication on merits.

3. It is next noticed that the CIT(A) has dismissed the assessee's appeal by passing lower appellate order *ex-parte* on the ground that the assessee had failed to appear despite the fact that its lower appeal had been posted for hearing on various occasions. Learned departmental representative could hardly dispute that there is no indication in the CIT(A)'s detailed discussion which could form basis for concluding that the assessee's non-appearance therein was either intentional or deliberate; as the case may be. Faced with this situation and in the larger interest of justice, I deem it fit to restore the assessee's instant appeal back to the CIT(A) for his fresh adjudication as per law within three effective opportunities of hearing. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced on this 27<sup>th</sup> day of December, 2022.

Sd/-  
(S. S. GODARA)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 27<sup>th</sup> 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)-1, Nagpur.
4. The Pr. CIT-1/2/3, Nagpur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर /  
DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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