

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.396/PUN/2023

निर्धारण वर्ष / Assessment Year : 2012-13

Nanasaheb Kundalik Belage, C/o. Suresh Ramesh Kshirsagar, Plot No.739, Near Om Prakash Krida Sankul,CIDCO, Waluj, Mahanagar-1, Chhatrapati Sambhajnagar Maharashtra 431 136 PAN : BBZPB0583L	Vs.	ITO, Ward-1(5), Aurangabad
Appellant		Respondent

Assessee by : None
Revenue by : Shri Suresh Gaikwad

Date of hearing : 15-05-2023
Date of pronouncement : 16-05-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 22-03-2022 passed by the CIT(A) in National Faceless Appeal Centre, Delhi u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2012-13.

2. The appeal is time barred by 325 days. The assessee has filed an affidavit explaining the reasons for the delay. I am satisfied with

the reasons so stated. The delay is condoned and the appeal is admitted for disposal on merits.

3. 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. I am, therefore, proceeding to dispose the appeal *ex parte qua* the assessee.

4. It is seen that the assessment order in this case was passed u/s.144 r.w.s.147 of the Act assessing total income at Rs.12,90,000/- towards inability of the assessee to disclose the source of cash deposited in bank. No return was filed by the assessee. The ld. CIT(A) also passed the *ex parte* order in the absence of the assessee. In view of the facts obtaining in the instant case, more specifically, when both the original and appellate orders have been passed *ex parte*, I am of the opinion that it would be just and fair if the impugned order is set-aside and the matter is remitted to the file of the AO with a direction to pass the assessment order afresh as per law after allowing a reasonable opportunity of hearing to the assessee. I order accordingly. Needless to say, the assessee will be at liberty to lead any fresh evidence in support of his point of view in the fresh assessment.

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

Order pronounced in the Open Court on 16th May, 2023.

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

पुणे Pune; दिनांक Dated : 16th May, 2023
सतीश

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The Pr.CIT concerned
4. DR, ITAT, 'SMC' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	15-05-2023	Sr.PS
2.	Draft placed before author	16-05-2023	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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