

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA Nos.313 and 311/PUN/2023

निर्धारण वर्ष / Assessment Years : 2010-11 and 2011-12

M/s. Jaihind Welding and Boiler Repair Works, 25, Manzoor Compound, Old Agra Road, Islampura Ward, At Post : Malegaon, Dist. Nashik – 423203 PAN : AADFJ6659H	Vs.	ITO, Malegaon, Nashik
Appellant		Respondent

Assessee by
Revenue by

Shri Pramod S. Shingte
Ms. Neha Deshpande

Date of hearing

11-05-2023

Date of pronouncement

16-05-2023

आदेश / ORDER

PER R.S. SYAL, VP:

These two appeals by the assessee arise out of the *ex parte* orders dated 22-02-2023 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 years 2010-11 and 2011-12.

2. It is seen that the assessment orders in these cases were passed u/s.143(3) of the Act assessing total income at Rs.13,42,724/- and Rs.14,00,000/- as against the returned incomes at Rs.7,76,630/- and Rs.11,97,280/- respectively/-. The ld. CIT(A), in para 4 of the

impugned orders, noted that the appellant was afforded opportunity through notices but no reply/response was received from the appellant. He, therefore presumed that the appellant had nothing to say in the matter. Accordingly, the *ex-parte* orders *qua* the assessee were passed dismissing the appeals. Considering the entirety of facts and circumstances, I am of the opinion that it would be just and fair if the impugned orders are set-aside and the matters are remitted to the file of Id. CIT(A) with a direction to decide the appeals 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 its point of view in the fresh assessments.

3. In the result, the appeals are 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	11-05-2023	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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