

IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.378/PUN/2023

निर्धारण वर्ष / Assessment Year : 2016-17

Dilip Babulal Bhandari, 1290, Santosh Nagar, Bhandari Niwas, Katraj, Maharashtra – 411 048 PAN : ACMPB9568J	Vs.	ITO, Ward-5(3), Pune
Appellant		Respondent

Assessee by : Ms. Deepa Khare  
Revenue by : Shri Suresh Gaikwad

Date of hearing : 16-05-2023  
Date of pronouncement : 17-05-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 03-02-2023 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 year 2016-17.

2. It is seen that the assessment order in this case was passed u/s.144 r.w.s.143(3) of the Act assessing total income at Rs.48,25,060/- as against the returned income at Rs.2,65,800/-. The Id. 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.

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

Order pronounced in the Open Court on 17<sup>th</sup> May, 2023.

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

पुणे Pune; दिनांक Dated : 17<sup>th</sup> 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	16-05-2023	Sr.PS
2.	Draft placed before author	17-05-2023	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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