

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.468/PUN/2023

निर्धारण वर्ष / Assessment Year : 2016-17

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| Riddhi Castings Pvt. Ltd., 2018, E-Ward, Janaki Nursing Home, 3 rd Lane, Rajarampuri, Kolhapur – 416008 Maharashtra PAN : AAGCR0912B | Vs. | DCIT, Circle-1, Kolhapur |
| Appellant | | Respondent |

Assessee by : None
Revenue by : Shri Suresh Gaikwad

Date of hearing : 17-05-2023
Date of pronouncement : 18-05-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 24-03-2023 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. I have heard the Id. 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.

3. It is seen that the assessee filed the return declaring Nil income and claimed carry forward of current year losses at Rs.1,70,78,312/-. The assessment order in this case was passed u/s.143(3) of the Act disallowing Rs.13,24,176/- and assessing carry forward of the current year losses at Rs.1,57,54,136/-. The Id. CIT(A), noted in the impugned order that “despite giving as many opportunities as listed above, the assessee has not submitted any argument in support his grounds of appeal”. He, therefore decided the appeal based on the documents that were submitted by the assessee as part of appeal memo, which resulted into passing of the *ex-parte* order *qua* the assessee dismissing the appeal. Considering the entirety of facts and circumstances, 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 Id. CIT(A). I order accordingly and direct him to decide the appeal afresh as per law after allowing a reasonable opportunity of hearing to the assessee. Needless to say, the assessee will be at liberty to lead any fresh evidence in support of its point of view.

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

Order pronounced in the Open Court on 18th May, 2023.

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

पुणे Pune; दिनांक Dated : 18th 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 | 17-05-2023 | Sr.PS |
| 2. | Draft placed before author | 18-05-2023 | 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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