

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.344/PUN/2023

निर्धारण वर्ष / Assessment Year : 2016-17

Mazi Sainik Sangh Pandharpur Vitthal G. Jagtap, At Post Gopalpur, Pandharpur – 413 304 Maharashtra PAN : AAAAM9778L	Vs.	ITO (Exemption), Ward-1(2), Pune
Appellant		Respondent

Assessee by None
Revenue by Shri Gurmel Singh

Date of hearing 07-06-2023
Date of pronouncement 07-06-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 31-01-2023 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 ld. DR and gone through the relevant material on record. There is no appearance from the side of the assessee despite notice. I am, therefore, proceeding to dispose of the appeal *ex parte* qua the assessee.

3. It is seen that the assessment order in this case was passed u/s.143(3) of the Act assessing total income at Rs.3,44,383/-, treating the assessee an AOP and computing the tax at maximum marginal rate. The ld. CIT(A), in para 5.5 of the impugned order, noted that the assessee trust was awarded several opportunities to furnish the relevant information along with documentary evidence. However, the assessee did not respond. Accordingly, the ex-parte order *qua* the assessee was passed dismissing the appeal.

4. 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 ld. CIT(A) with a direction to decide the appeal 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 defence.

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

Order pronounced in the Open Court on 07th June, 2023.

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

पुणे Pune; दिनांक Dated : 07th June, 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	07-06-2023	Sr.PS
2.	Draft placed before author	07-06-2023	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.		

*