

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE 'A' BENCHES :: PUNE

BEFORE SHRI R.S. SYAL, HON.VICE-PRESIDENT &  
SHRI PARTHA SARATHI CHAUDHURY, HON.JUDICIAL MEMBER &

ITA No.373/PUN/2023  
(A.Y. 2018-19)

Dr. Ajay Deshpande, 203, Ashwini Kunj, Model Colony, Shivajinagar, Pune.  PAN: ABLPD 8008 R	vs	ITO, Ward-2(2), Pune.
Appellant/Assessee		Respondent /Revenue

Assessee by	:	Shri Nikhil Arun Patankar, CA
Revenue by	:	Shri Ramnath P. Murkude, CIT-DR
Date of hearing	:	01/06/2023
Date of pronouncement	:	06/06/2023

O R D E R

Per PARTHA SARATHI CHAUDHURY, JM:

This appeal preferred by the assessee emanates from the order of National Faceless Appeal Centre [NFAC], Delhi, dated 02.02.2023 for A.Y.2018-19 as per the grounds of appeal on record.

2. At the time of hearing, adjournment was pressed by the Id.AR of the assessee, which is rejected and the case is heard and discussed on merits.

2.1 That, on perusal of the assessment order, it is evident that assessee has not complied with the notices served on him and has not furnished various details/evidences as called for by the Assessing Officer (AO). This fact is also corroborated by the Id.DR in his submissions before us. It is further observed from the order of the

Id.CIT(A) that case of the assessee is decided *ex parte* on merits. The assessee has not given any submission or documents even before the Id. CIT(A). At the time of hearing, Id.AR of the assessee submitted that they could not comply with the notices before the AO because of the Covid-19 pandemic and procuring various details and evidences were very difficult during that time. Regarding non-submission of documents/evidences before the Id. CIT(A), the Id.AR submitted that one final opportunity may be provided, so that they can file requisite details and represent their case on merits.

2.2 Ld.DR conceded, if the matter goes back before the revenue authorities.

3. We are of the considered view, considering the entire facts and circumstances and the submissions of the parties herein that one final opportunity should be granted to the assessee in the interest of justice. Accordingly, we set aside the order of the Id. CIT(A) and remand the matter to the file of the AO to re-adjudicate afresh as per law complying with the principles of natural justice, and at the same time, we direct the assessee to be present before the AO with necessary evidences/details and represent their case on merits. The rights and liabilities of the parties shall be substantially determined as per law by the AO. We order accordingly. The grounds of appeal are allowed for statistical purpose.

4. In the result, appeal of the assessee stands allowed for statistical purpose.

Order pronounced in open Court on 06<sup>th</sup> June, 2023.

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

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
JUDICIAL MEMBER

Dated : 06<sup>th</sup> June, 2023

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
5. The DR, ITAT, "A" Bench Pune.
6. Guard File.

By Order

Senior Private Secretary  
ITAT, Pune.