

IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.648/PUN/2023

निर्धारण वर्ष / Assessment Year : 2011-12

Dhananjay Ramesh Marathe, Flat No.3, Yashodhara Apartment, Chinchkhed Road, Pimpalgaon (B), Tal. Niphad, Dist. Nashik – 422 209, Maharashtra PAN : AHZPM1455D	Vs.	ACIT (OSD), Ward-1(4), Nashik
Appellant		Respondent

Assessee by None  
Revenue by Shri Gurmel Singh

Date of hearing 09-06-2023  
Date of pronouncement 09-06-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the order *ex parte* dated 03-05-2023 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 2011-12.

2. I have heard the Id. 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 determining the total income at Rs.9,30,098/- as against the returned income of Rs.3,19,098/-. The Id. CIT(A) passed the order *ex parte* dismissing the appeal in the absence of the assessee, which fact has been recorded in 2 of the impugned order. Considering the entirety of facts and circumstances of the case, 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) with a direction to decide the appeal afresh after allowing a reasonable opportunity of hearing to the assessee. I order accordingly.

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

Order pronounced in the Open Court on 09<sup>th</sup> June, 2023.

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

पुणे Pune; दिनांक Dated : 09<sup>th</sup> 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	09-06-2023	Sr.PS
2.	Draft placed before author	09-06-2023	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.		

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