

IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.474/PUN/2023

निर्धारण वर्ष / Assessment Year : 2017-18

M/s. Garib Nawaz Traders, Bhatwal Talkies Road, Chalisgaon – 424 101 Dist. Jalgaon (MS), India PAN : AACFG1372F	Vs.	ITO , Ward-2(2), Jalgaon
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 *ex parte* order dated 28-12-2022 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 2017-18.

2. The appeal is time barred by 54 days. The assessee has filed an affidavit explaining the reasons for the delay. I am satisfied with the reasons so stated. The delay is condoned and the appeal is admitted for disposal on merits.

3. 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.

4. It is seen that the assessment order in this case was passed *ex parte* u/s.144 of the Act determining total income at Rs.13,87,920/-.

The Id. CIT(A) also passed the *ex parte* in the absence of the assessee. In view of the facts obtaining in the instant case where both the assessment as well as the first appellate orders have been passed in the absence of the assessee, 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.

5. 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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