

IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.644/PUN/2023

निर्धारण वर्ष / Assessment Year : 2016-17

Vishwanath Phaloutpadak Gramin Vikas Sanstha, 56/1, Pune Mumbai Road, Bopodi, Pune 411 003 Maharashtra PAN : AABTV4615P	Vs.	ITO, Ward-1(1), Pune
Appellant		Respondent

Assessee by Shri Pramod Shingte  
Revenue by Smt. Mugdha Sardeshpande

Date of hearing 15-06-2023  
Date of pronouncement 15-06-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 31-03-2023 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 both the sides and gone through the relevant material on record. It is seen that the assessment order in this case was passed u/s.143(3) of the Act determining total income at Rs.46,23,390/- as against the returned income at Rs.12,260/-. The Id. CIT(A), in para No.5 of the impugned order, has noted that "Sufficient opportunities were provided to the appellant (vide the Notices referred above) to come up with the ground-wise written submissions alongwith documentary evidence in support of his

contentions raised vide Grounds of Appeal & the Statement of Facts. However, there has been total non-compliance to all the Notices issued. So, his contentions raised vide Grounds of Appeal & the Statement of Facts cannot be taken on face value. Therefore, these contentions of the appellant are without merit & are hereby rejected". Accordingly, he passed the *ex parte* in the absence of the assessee dismissing the appeal. In view of the facts obtaining in the instant 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 as per law after allowing a reasonable opportunity of hearing to the assessee. I order accordingly. The Id. AR has undertaken that the assessee will render full assistance to the Id. CIT(A) in such fresh proceedings.

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

Order pronounced in the Open Court on 15<sup>th</sup> June, 2023.

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

पुणे Pune; दिनांक Dated : 15<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	15-06-2023	Sr.PS
2.	Draft placed before author	15-06-2023	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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