

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.710/PUN/2023

निर्धारण वर्ष / Assessment Year : 2011-12

Shakil Abdulrajak Mukadam, At post Bahadurshaik Naka, Chiplun, Ratnagiri – 415 605 PAN : ACCPM3538K	Vs.	ITO, Ward-4, Ratnagiri
Appellant		Respondent

Assessee by Shri Pramod S.Shingte
Revenue by Shri Ajay D. Kulkarni

Date of hearing 25-07-2023
Date of pronouncement 26-07-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 16-05-2023 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 both the sides and gone through the relevant material on record. It is seen that the assessment order in this case was also passed *ex parte* u/s.144 of the Act determining total income at Rs.40.00 lakh/-. The ld. CIT(A) also passed *ex parte* order 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 and the ld. AR has submitted that the assessee has evidence to show that the addition is not called for, 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 case in the fresh assessment.

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

Order pronounced in the Open Court on 26th July, 2023.

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

पुणे Pune; दिनांक Dated : 26th July, 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	25-07-2023	Sr.PS
2.	Draft placed before author	25-07-2023	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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