

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.655/PUN/2023

निर्धारण वर्ष / Assessment Year : 2015-16

Panch Krushna Dairy, 01, Rahata, Tal. Rahata, Ahmednagar – 423 107 Maharashtra PAN : AALFP9293P	Vs.	ITO, Ward-2, Ahmednagar
Appellant		Respondent

Assessee by Shri Prasad S. Bhandari
Revenue by Shri Ajay D. Kulkarni

Date of hearing 26-07-2023
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 27-03-2023 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 2015-16.

2. I have heard both the sides and gone through the relevant material on record. It is seen that initially the assessment order in this case was passed u/s.143(3) of the Act assessing total income at Rs.8,90,120/-. The case was reopened by way of notice u/s.148. Eventually, the assessment was concluded *ex parte* u/s.147 r.w.s.144B of the Act determining total income at Rs.12,89,931/-.

The Id. CIT(A) also passed *ex parte* order in the absence of the assessee. The Id. AR submitted that the assessee's case was not represented before the authorities because of mis-communication between the assessee and the Tax consultant. He thus prayed for granting another opportunity. 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 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	26-07-2023	Sr.PS
2.	Draft placed before author	26-07-2023	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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