

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA Nos.763 & 764/PUN/2023

निर्धारण वर्ष / Assessment Years : 2011-12 & 2012-13

M/s. International Knowledge Foundation, Opp. Vilholi Jain Mandir, Mumbai Agra Road, Vilholi, Nashik – 422 010 Maharashtra PAN : AACCI2030F	Vs.	DCIT, Exemptions Circle, Aurangabad
Appellant		Respondent

Assessee by
Revenue by

Shri Nikhil Pathak
Shri Ajay D. Kulkarni

Date of hearing

27-07-2023

Date of pronouncement

28-07-2023

आदेश / ORDER

PER R.S. SYAL, VP:

These two appeals by the assessee arise out of the separate *ex parte* orders dated 27-12-2021 & 08-06-2023 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 years 2011-12 & 2012-13.

A.Y. 2011-12 :

2. The appeal for the A.Y. 2011-12 is time barred by 490 days. An affidavit in this regard has been submitted explaining the reasons which led to delay in presenting the appeal before the Tribunal. I am

satisfied with the reasons so stated. The delay is condoned and the appeal is admitted for disposal on merits.

3. It is seen that the assessment order in this case was passed u/s.144 r.w.s.147 of the Act determining total income at Rs.22,08,940/-. The Id. CIT(A), on page 4 of the impugned order, noted that : “...various opportunities have been provided to the appellant by issuing various notices.However, despite the specific communication to the appellant, there is no reply. In such circumstances, this appeal is decided based on the material available on record”. He thus proceeded ahead and eventually dismissed the appeal of the assessee *ex parte* qua the assessee.

A.Y. 2012-13 :

4. Similar position prevails for this assessment year as well. The AO completed the assessment u/s.144 r.w.s.147 of the Act determining total income at Rs.11,32,785/-. The Id. CIT(A) also passed the *ex parte* order in the absence of the assessee

5. After hearing both the sides and considering the entirety of facts and circumstances of the years under consideration, 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 orders are set-aside and the matters are

remitted to the file of the AO with a direction to pass the assessment orders 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 its case in the fresh assessments.

6. In the result, the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 28th July, 2023.

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

पुणे Pune; दिनांक Dated : 28th 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	27-07-2023	Sr.PS
2.	Draft placed before author	28-07-2023	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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