

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH, 'B' PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

ITA No.131/PUN/2023
Assessment Year : 2014-15

Sanjeevani Abhay Oswal, 1792, A-Ward, Sakoli Shivaji Peth, Kolhapur – 416012 Maharashtra PAN : AAFPO9580N	Vs.	The ACIT, Central Circle, Kolhapur
Appellant		Respondent

Assessee by Shri Kishor B. Phadke
Revenue by Shri M.G. Jasnani

Date of hearing 17-08-2023
Date of pronouncement 21-08-2023

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the ex parte order dt. 22-11-2022 passed by the CIT(A) in National Faceless Appeal Centre u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2014-15.

2. It is seen that the assessment order in this case was passed u/s.153C r.w.s.143(3) of the Act determining total income at Rs.9,77,000/-. The ld. CIT(A), in para Nos. 7 of the impugned order, noted that: `The above discussion suggests that in spite of repeated opportunities, the appellant did not file any written

submission in support of grounds raised..... The, the ld. CIT(A) noted in para 8 that in the given circumstances, there was no other option left with him but to decide the appeal on the basis of documents that have been submitted by the assessee. Thereafter, he dismissed the appeal of the assessee *ex parte* qua the assessee. The ld. AR submitted that adequate opportunity of hearing was not provided by the ld. first appellate authority.

3. After hearing both the sides and considering the entirety of facts and circumstances of the case, we are of the considered 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 ld. CIT(A) with a direction to decide the appeal afresh as per law after allowing a reasonable opportunity of hearing to the assessee. We order accordingly.

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

Order pronounced in the Open Court on 21st August, 2023.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 21st August, 2023
सतीश

आदेश की प्रतिलिपि □ प्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The respondent
3. The Pr.CIT concerned
4. DR, ITAT, 'B' 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	17-08-2023	Sr.PS
2.	Draft placed before author	17-08-2023	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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