

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.700/PUN/2023
Assessment Year : 2014-15

Santosh Pandurang Jagadale, Narsewadi Ped, Tal. Tasgaon, Dist. Sangli – 416321 PAN : AULPJ6591J	Vs.	ITO, Ward-1(5), Sangli
Appellant		Respondent

Assessee by None
Revenue by Shri Ajay Kumar Kesari

Date of hearing 21-08-2023
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. 14-03-2023 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. 143(3) of the Act determining total income at Rs.6,13,71,530/- as against the returned income at Rs.1,40,140/-. The ld. CIT(A), in para No.5 of the impugned order, noted that: `The appellant during the appellate proceedings did not attend the proceedings in spite of giving repeated opportunities. It shows that the appellant is not

interested to pursue this appeal. In the absence of any reply from the appellant, the matter is being decided *ex-parte* based on material on record'. He thus eventually dismissed the appeal of the assessee. Aggrieved thereby, the assessee has approached the Tribunal.

3. After hearing the ld. DR 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	21-08-2023	Sr.PS
2.	Draft placed before author	21-08-2023	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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