

IN THE INCOME TAX APPELLATE TRIBUNAL
PANAJI BENCH, PANAJI
(AT e-Court, PUNE)

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S.VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.36/PAN/2022

निर्धारण वर्ष / Assessment Year : 2017-18

Alexander Fernandes, H.No.22/1, Fudlem Vaddo, Nagao, Goa – 403 518 PAN : ABCPF1939L	Vs.	DCIT, International Taxation, Circle-2(2), Bengaluru
Appellant		Respondent

Assessee by None
Revenue by Smt. Ashwini Hosmani

Date of hearing 11-09-2023
Date of pronouncement 13-09-2023

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee arises out of the *ex parte* order dated 25-03-2022 passed by the CIT(A)-12, Bengaluru u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2017-18.

2. There is no appearance from the side of the assessee despite notice. We have heard the ld. DR and gone through the relevant material on record. We, therefore, proceed to dispose of the appeal on merits.

3. It is seen that the assessment order in this case was passed u/s.143(3) of the Act determining total income at Rs.82,51,183/-. The assessee preferred appeal before the Id. CIT(A) but remained unsuccessful. The assessee, vide grounds of appeal No.1 & 2, has contended that the Id. CIT(A) did not follow the principles of natural justice by not granting adequate opportunity of cross examination of the evidence which was used against the assessee. 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 Id. 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 13th September, 2023.

Sd/-
(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 13th September, 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, Panaji Bench, Panaji
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	11-09-2023	Sr.PS
2.	Draft placed before author	12-09-2023	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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