

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.44/PAN/2022

निर्धारण वर्ष / Assessment Year : 2017-18

Dinesh Bhikamchand Mehta, 668 D/2, Khanapur Road, Udyambag, Belagavi, Karnataka – 590 008 PAN : ACMPD1225E	Vs.	The Pr. CIT, Hubli
Appellant		Respondent

Assessee by
Revenue by

Shri Satish Mehta
Shri P.S. Shivshankar

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 order dated 24-03-2022 passed by the Pr.CIT, Hubli u/s.263 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2017-18.

2. We have heard both the sides and gone through the relevant material on record. Shorn off unnecessary details, it is seen that notice u/s.263 dated 14-03-2022 was served upon the assessee on 15-03-2022. The assessee was required to furnish written

submissions by 21-03-2022. The assessee, in fact, made online submissions on 22-03-2022. However, the impugned order came to be passed on 24-03-2022 without taking into consideration the online submissions made by the assessee. Considering the facts in totality, we are of the considered opinion that it would be just and fair if the impugned order is set aside and the matter is restored to the file of Id. Pr.CIT for passing a revisionary order afresh as per law after allowing opportunity of hearing to the assessee. Needless to say, the assessee's written submissions already filed or to be filed in the fresh proceedings may be taken into consideration before passing the order.

3. 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 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.		

*