

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

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

आयकर अपील सं. / ITA No.990/PUN/2023

निर्धारण वर्ष / Assessment Year : 2003-04

Hindustan Properties, Block No.9, Ist Floor, Gera Junction, Lulla Nagar Chowk, Kondhwa, Pune 411 040 Maharashtra PAN : AACFH5376C	Vs.	ITO, Ward-14(3), Pune
Appellant		Respondent

Assessee by Shri Pramod S. Shingte
Revenue by Shri Ramnath P. Murkude

Date of hearing 22-09-2023
Date of pronouncement 22-09-2023

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the *ex parte* order dated 14-07-2023 passed by the CIT(A) in National Faceless Appeal Centre (NFAC), Delhi in relation to the assessment year 2003-04.

2. We have heard both the sides and gone through the relevant material on record. It is seen that the assessment order in this case was passed u/s.143(3) r.w.s.254 of the Act determining total income at Rs.69,04,450/- as against the returned loss of Rs.2,30,550/-. In the absence of any participation by the assessee, the Id. CIT(A),

dismissed the appeal *ex parte* qua the assessee. Aggrieved thereby, the assessee has approached the Tribunal assailing the impugned order.

3. An affidavit has been filed stating the reasons for absence before the Id. CIT(A), with which we are satisfied. Considering the totality of the facts and circumstances prevailing in the extant 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 22nd September, 2023.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 22nd 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, 'A' 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	22-09-2023	Sr.PS
2.	Draft placed before author	22-09-2023	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.		

*