

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.994/PUN/2023

निर्धारण वर्ष / Assessment Year : 2010-11

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| Jayant Narayan Shrikhande, 431/3, Chaitanya Ganesh Nagar, Thergaon, Chinchwad, Pune 411 033 Maharashtra PAN : ACOPS8038E | Vs. | ITO, Ward-9(4), Pune |
| Appellant | | Respondent |

Assessee by None
Revenue by Shri Kumar Arvind Bhardwaj
Date of hearing 03-10-2023
Date of pronouncement 03-10-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 31-08-2023 passed by the National Faceless Appeal Centre (NFAC), Delhi u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2010-11.

2. There is no appearance from the side of the assessee despite notice. I am, therefore, proceeding to dispose of the appeal *ex parte* qua the assessee.

3. After hearing the Id. Departmental Representative and perusing the relevant material on record, it is seen that the assessment in this

case was made u/s.144 r.w.s.147 of the Act assessing total income at Rs.36,32,072/-. In the absence of the assessee's participation in the first appellate proceedings, the Id.CIT(A) also dismissed the appeal of the assessee in limine. It is therefore, ostensible that not only the assessment was made *ex parte* , but the first appeal also came to be dismissed *ex parte*. In the hue of above factual panorama, I am 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 the AO for passing a fresh assessment order, after allowing a reasonable opportunity of hearing to the assessee. I order accordingly. In such fresh proceedings, the assessee will be at liberty to lead any evidence as he considers expedient for the case.

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

Order pronounced in the Open Court on 03rd October, 2023.

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

पुणे Pune; दिनांक Dated : 03rd October, 2023
Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,
SMC, Pune / DR, ITAT, 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 | 03-10-2023 | Sr.PS |
| 2. | Draft placed before author | 03-10-2023 | 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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