

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.995/PUN/2023

निर्धारण वर्ष / Assessment Year : 2011-12

Narayan Dattarao Giram, At Post Gopegaon, Pathri, Parbhani – 431 506 Maharashtra PAN : AWQPG2455H	Vs.	ITO, Ward-1(5), Aurangabad
Appellant		Respondent

Assessee by

Shri Shubham N. Rathi

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 31-05-2023 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 2011-12.

2. This appeal is time barred by about 45 days. The assessee has filed an affidavit stating the reasons which led to the late filing. I am satisfied with the reasons so stated. Therefore, the delay is condoned and the instant appeal is admitted for disposal on merits.

3. Heard the rival submissions and perused the relevant material on record. It is seen that the assessment order in this case was passed u/s.144 r.w.s.147 of the Act determining total income at Rs.13,28,000/-. The ld. CIT(A) also passed *ex parte* order in the absence of the assessee. The ld. AR submitted that the assessee had changed the Chartered Accountant and the case was not represented before the authorities because of registration of the e-mail id of the previous Chartered Accountant. As such, he could not receive the notices sent by the authorities. He thus prayed for granting another opportunity. In view of the facts obtaining in the instant case where both the assessment as well as the first appellate orders have been passed in the absence of the assessee, I am of the 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 AO with a direction to pass the assessment order afresh as per law after allowing a reasonable opportunity of hearing to the assessee. I order accordingly. Needless to say, the assessee will be at liberty to lead any fresh evidence in support of his case in the fresh assessment.

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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