

IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.1003/PUN/2023

निर्धारण वर्ष / Assessment Year : 2012-13

Indrajeet Dinkar Salgar, 1711, C-Ward NA, Ganji Galli, Somwar Peth, Kolhapur – 416002 Maharashtra PAN : AGMPS9912P	Vs.	ITO, Ward-1, Kolhapur
Appellant		Respondent

Assessee by None  
Revenue by Shri Kumar Arvind Bhardwaj

Date of hearing 04-10-2023  
Date of pronouncement 04-10-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the order dated 28-07-2023 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 2012-13.

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.143(3) r.w.s.147 of the Act determining total

income at Rs.27,05,500/-. The ld. first appellate authority dismissed the appeal just by recording in para 3 of the impugned order that the assessee had filed incomplete assessment order and few pages thereof were missing. I am of the opinion that the ld. CIT(A) ought not to have dismissed the appeal on the premise of such a minor deficiency without affording a reasonable opportunity to the assessee to make it good. In my opinion, it would be just and fair if the impugned order is set aside and the matter is restored to the file of the ld. CIT(A) with a direction to decide the appeal afresh on merits as per law after allowing a reasonable opportunity of hearing to the assessee and also giving an opportunity to file the complete assessment order. I order accordingly.

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

Order pronounced in the Open Court on 04<sup>th</sup> October, 2023.

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

पुणे Pune; दिनांक Dated : 04<sup>th</sup> 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	04-10-2023	Sr.PS
2.	Draft placed before author	04-10-2023	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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