

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.975/PUN/2023

निर्धारण वर्ष / Assessment Year : 2017-18

Om Bhairavnath Krushi Vidnyan Mandal, Thorgaon – 425 501, Tal. Raver, Dist. Jalgaon, Maharashtra PAN : AAATO3203D	Vs.	ITO (Exemption), Ward-1(2), Nashik
Appellant		Respondent

Assessee by None
Revenue by Smt. Neha Deshpande

Date of hearing 09-10-2023
Date of pronouncement 09-10-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 05-06-2023 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 2017-18.

2. This appeal is time barred by about 30 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. 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.

4. After hearing the Id. Departmental Representative and perusing the relevant material on record, it is seen that the assessment order in this case was passed u/s.144 of the Act determining total income at Rs.37,19,150/-. The Id. CIT(A) also passed *ex parte* order in the absence of the assessee. 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.

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

Order pronounced in the Open Court on 09th October, 2023.

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

पुणे Pune; दिनांक Dated : 09th 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	09-10-2023	Sr.PS
2.	Draft placed before author	09-10-2023	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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