

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.1010/PUN/2023

निर्धारण वर्ष / Assessment Year : 2012-13

Prabhakar Kacharu Nirbhawane, Chandramani Nagar, Pendharkar Colony, Nashik Road, Nashik, Maharashtra-422101 PAN : ABTPN4859J	Vs.	ITO, Ward-2(3), Pune
Appellant		Respondent

Assessee by Shri Sanket Joshi
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 11-08-2023 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 2012-13.

2. 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.143(3) r.w.s.147 of the Act determining total income at Rs.21,09,720/-. The ld. CIT(A) noted vide para No.5.5 of the impugned order that: “ Based on the above it appears that the assessee is not keen on pursuing the appeal. Accordingly given that this office

has not received any information or document so as to make a judgment based on merits, this office is left with no option but to dismiss this appeal. Accordingly the appeal of the assessee stands dismissed". He, thus dismissed the appeal of the assessee for non-prosecution. The ld. AR submitted that the assessee's case was not represented before the ld. first appellate authority because of registration of the e-mail id of the son of the assessee, which remained unnoticed. As such, the assessee was not aware of the notices. He thus prayed for granting another opportunity. In view of the facts obtaining in the instant case, 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 ld. CIT(A) with a direction to decide the appeal 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 proceedings .

3. 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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