

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT
INCOME TAX APPELLATE TRIBUNAL : PUNE BENCHES : PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK RIPOTE, ACCOUNTANT MEMBER

I.T.A.Nos.126 & 127/NAG./2020
Assessment Year 2008-2009

Soumya Sarit Choudhary, 100, Nelson Square, Mankapur, Nagpur. PIN – 440 030 Maharashtra. PAN AELPC7965H	vs.	The Income Tax Officer, Ward-2(1), Aayakar Bhavan, Telanghedi Road, Nagpur – 440 001 Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Manoj Moryani
For Revenue :	Dr. Kaumudi Patil, CIT-DR

Date of Hearing :	20.09.2023
Date of Pronouncement :	26.10.2023

ORDER

PER SATBEER SINGH GODARA, J.M. :

These assessee's twin appeals for assessment year 2008-2009, arise against the CIT(A)-2, Nagpur's as many lower appellate orders, both dated 31.01.2020 passed in case no.CIT(A)-2/338/2017-18-ITBA.No.10479 and in case no.CIT(A)-2/339/2017-18-ITBA.No.10482, in proceedings u/sec.271(1)(c.) of the Income Tax Act, 1961 (in short "the Act"); respectively.

Heard both the parties at length. Case files perused.

2. It emerges during the course of hearing that the CIT(A)'s twin orders under challenge before us affirming Assessing Officer's action making the corresponding quantum additions thereby imposing the consequential sec.271(1)(c) penalty(ies) respectively; have been passed ex-parte. The Revenue's vehement argument during the course of hearing is that the assessee has been non-cooperative all along which had compelled the CIT(A) to take recourse to ex-parte adjudication.

3. We find no merit in the Revenue's instant technical argument once there is no material on record in the CIT(A)'s order that this assessee has been actually served the last corresponding notice(s) of hearing in both these appeals. We are mindful of the fact that the hearing in both these appeals had taken place after Covid-2019 pandemic outbreak followed by many lockdowns. Faced with this situation, we deem it appropriate to restore assessee's instant twin appeals back to the CIT(A) for his afresh appropriate adjudication as per law, preferably within three effective opportunities of hearing. Ordered accordingly.

4. Delay(s) of 266 days each in both these appeals as instituted on 28.12.2020 stands condoned since covered under Covid-2019 pandemic outbreak period between 15.03.2020 to 28.02.2022 as per hon'ble apex court's

directions in *Cognizance for Extension of Limitation, In re 438 ITR 296 (SC)* read with judgment in *Cognizance for Extension of Limitation, In re 432 ITR 206 (SC)* dated 08-03-2021 and 421 ITR 314, excluding the covid-19 pandemic outbreak period from for all intents and purposes under the limitation law.

5. These assessee's twin appeals are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 26.10.2023.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 26th October, 2023

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The CIT(A)-3, Nagpur.
4.	The CIT (Central), Nagpur.
5.	D.R. ITAT, Nagpur Bench, Nagpur.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.