

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No.1041/PUN/2023

निर्धारण वर्ष / Assessment Year : 2018-19

Shri Devendra Swarupchand Shingavi 161/162, Dwarika Apts, Mukund Nagar, Pune – 411037 PAN: AULPS9948J	Vs.	ACIT, Central Circle 1(1), Pune
Appellant		Respondent

Assessee by S/Shri B.C. Malakar and  
Yuvraj Bhandari  
Revenue by Shri Rajesh Gawali

Date of hearing 31-10-2023  
Date of pronouncement 31-10-2023

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the order dated 31.07.2023 passed by the CIT(A) in relation to assessment year 2018-19.

2. The assessee in this appeal is aggrieved by certain additions confirmed in the first appeal.

3. The factual matrix of the case is that the assessee filed his return declaring total income at Rs.15,49,110/-. The assessment was completed at total income of Rs.28,14,210/-. The assessee preferred first appeal before the Id. CIT(A), which came to be dismissed *ex parte qua* the assessee.

4. I have heard the rival contentions and perused the relevant material on record. It is seen that the Id. CIT(A) passed the impugned order *ex parte*. The Id. AR submitted that the assessee was prevented by sufficient cause from putting in appearance during the first appellate proceedings. He requested for a fresh opportunity of hearing. In view of the above factual background prevailing in the extant 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 Id. CIT(A) with a direction to pass 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 point of view in the fresh appellate proceedings.

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

Order pronounced in the Open Court on 31<sup>st</sup> October, 2023.

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

पुणे Pune; दिनांक Dated : 31<sup>st</sup> October, 2023  
GCVSR

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The CIT(A), Pune-11
4. The Pr.CIT(Central), Pune
5. DR, ITAT, 'SMC' Bench, Pune
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	31-10-2023	Sr.PS
2.	Draft placed before author	31-10-2023	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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