

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No.1054/PUN/2023

निर्धारण वर्ष / Assessment Year : 2017-18

Dattatray Bhimrao Maske C/o G G Ladda and Associates CA 306, Labh Chambers, Railway Station Road, Opp MTDC, Aurangabad – 431005 PAN: CUIPM1088C	Vs.	ITO, Ward-1, Beed
Appellant		Respondent

Assessee by
Revenue by

Shri Girish Ladda
Shri Rajesh Gawali

Date of hearing

01-11-2023

Date of pronouncement

01-11-2023

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the order dated 18.09.2023 passed by the CIT(A) in National Faceless Appeal Centre (NFAC), Delhi in relation to assessment year 2017-18.

2. The factual matrix of the case is that the assessee did not file his return of income. The assessment was completed after

issuing notice u/s 142(1) of the Income-tax Act, 1961 at total income of Rs.13,58,140/-. The assessee preferred first appeal before the ld. CIT(A), which came to be dismissed *ex parte qua* the assessee.

3. I have heard the rival contentions and perused the relevant material on record. It is seen that the ld. CIT(A) passed the impugned order *ex parte*. The ld. 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 ld. 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.

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

Order pronounced in the Open Court on 01st November,
2023.

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

पुणे Pune; दिनांक Dated : 01st November, 2023
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'SMC' Bench, 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	01-11-2023	Sr.PS
2.	Draft placed before author	01-11-2023	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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