

IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.1043/PUN/2023

निर्धारण वर्ष / Assessment Year : 2014-15

Nayeem Ismail Khan, 42-2-44, Near MIT College Satara Parisar, Aurangabad – 431 005 Maharashtra PAN : BWZPK4021K	Vs.	ITO, Ward-3(2), Aurangabad
Appellant		Respondent

Assessee by Shri Kishor B. Phadke  
Revenue by Shri Arvind Desai

Date of hearing 06-11-2023  
Date of pronouncement 06-11-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 24-08-2023 passed by the Id. CIT(A) in 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 2014-15.

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.17,04,849/-. The Id. CIT(A) dismissed the appeal of the assessee

for non-prosecution by the assessee due to several non-appearances. The Id. AR submitted that the assessee's case was not represented before the Id. first appellate authority because of notices issued on the e-mail id 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 Id. 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 06<sup>th</sup> November, 2023.

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

पुणे Pune; दिनांक Dated : 06<sup>th</sup> November, 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	06-11-2023	Sr.PS
2.	Draft placed before author	06-11-2023	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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