

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.1126/PUN/2023

निर्धारण वर्ष / Assessment Year : 2014-15

M/s. Archway Venkateshwara Associates, 702, 2 nd Floor, Maharashtra Bhavan, Kumthekar Road, Sadashiv Peth, Pune – 411 030, Maharashtra PAN : AAPFA2507H	Vs.	ITO, Ward-12(1), Pune
Appellant		Respondent

Assessee by None
Revenue by Shri Arvind Desai
Date of hearing 07-11-2023
Date of pronouncement 07-11-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 18-08-2023 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. There is no appearance from the side of the assessee despite notice. I am, therefore, proceeding to dispose of the appeal *ex parte* qua the assessee.

3. After hearing the Id. Departmental Representative and perusing 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.31,59,046/-. The Id. CIT(A) dismissed the appeal of the assessee *in limine* by not condoning the delay without giving adequate opportunity for explaining the reasons which led to the belated filing of the appeal. 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.

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

Order pronounced in the Open Court on 07th November, 2023.

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

पुणे Pune; दिनांक Dated : 07th 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	07-11-2023	Sr.PS
2.	Draft placed before author	07-11-2023	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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