

filed. We are, therefore, proceeding to dispose off the appeal on merits *ex parte qua* the assessee.

3. It is an undisputed position that the ld. CIT(Exemption) dismissed the assessee's appeal for want of assessee's participation. Written submissions have been placed on record on behalf of the assessee urging restoration of the matter to the ld. CIT(Exemption) for a fresh decision because the assessee was incapacitated to participate in the proceedings before the learned authority for the reasons beyond its control. In view of these peculiar facts and circumstances, we are satisfied that the ends of justice would meet adequately if the impugned order is set-aside and the matter is restored to the file of the ld.CIT(Exemption). We order accordingly and direct him to decide the issue afresh as per law after allowing reasonable opportunity of hearing to the assessee.

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

Order pronounced in the Open Court on 22nd December, 2023.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 22nd December, 2023
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The Pr.CIT concerned, Pune
4. DR, ITAT, 'A' 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	22-12-2023	Sr.PS
2.	Draft placed before author	22-12-2023	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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