

IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT  
(THROUGH HYBRID HEARING)

आयकर अपील सं. /ITA No.1337/PUN/2023

निर्धारण वर्ष / Assessment Year : 2013-14

Sanjay Shantilal Jain, 1939, Opp. Nakoda Shopping Complex, Lane No.5, Dhule – 424 001 Maharashtra PAN : ADAPJ5842L	Vs.	DCIT, Circle, Dhule
Appellant		Respondent

Assessee by Shri Sanket Joshi  
Revenue by Shri Sourabh Nayak

Date of hearing 21-12-2023  
Date of pronouncement 26-12-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the ex parte order dated 09-08-2023 passed by the ld. 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 2013-14.

2. This appeal is time barred by about 65 days. The assessee has filed an affidavit stating the reasons which led to the late filing. I am satisfied with the stated reasons. Therefore, the delay is condoned and the instant appeal is admitted for disposal on merits.

3. I have heard both the sides and perused the relevant material on record. It is seen that the assessment order in this case was passed u/s.144 of the Act determining total income at Rs.26.76 lakh. The Id. CIT(A) also dismissed the appeal by means of an *ex parte* order in the absence of the assessee. In view of the facts obtaining in the instant case where both the assessment as well as the first appellate orders have been passed in the absence of the assessee, and considering the request made on behalf of the assessee, 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 AO with a direction to pass the assessment 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 case in the fresh assessment.

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

Order pronounced in the Open Court on 26<sup>th</sup> December, 2023.

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

पुणे Pune; दिनांक Dated : 26<sup>th</sup> December, 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	21-12-2023	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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