

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.1139/PUN/2023

निर्धारण वर्ष / Assessment Year : 2017-18

Jaysing Motiram Gaikwad, Building No.1, LIC Staff Quarter, Ganesh Khind Road, Pashan Road, Pune 411 016 Maharashtra PAN : ABDPG3669F	Vs.	ITO, Ward-4(1), Pune
Appellant		Respondent

Assessee by Shri Kishor B. Phadke
Revenue by Shri R.Y. Balawade

Date of hearing 26-12-2023
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 12-09-2023 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 2017-18.

2. 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.143(3) of the Act determining total income at Rs.28.88 lakh. The Id. CIT(A) dismissed the appeal by means of an *ex parte* order in the

absence of the assessee. The ld. AR submitted that the assessee's case was not represented before the ld. 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 ld. 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 26th December, 2023.

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

पुणे Pune; दिनांक Dated : 26th 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	26-12-2023	Sr.PS
2.	Draft placed before author	26-12-2023	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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