

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.1226/PUN/2023

निर्धारण वर्ष / Assessment Year : 2017-18

Saddam Ullah Shaikh, C/o. Durgapura, Tal. Kandhar, Dist. Nanded 431 714 Maharashtra PAN : DXSPS3890A	Vs.	ITO, Ward-3, Nanded
Appellant		Respondent

Assessee by None
Revenue by Shri R.Y. Balawade

Date of hearing 27-12-2023
Date of pronouncement 27-12-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 14-09-2023 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. This appeal is time barred by about 12 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 the Id. DR and gone through the relevant material on record. There is no appearance from the side of assessee despite notice.

I am, therefore, proceeding to dispose off the appeal on merits *ex parte qua* the assessee.

4. It is seen that the assessment order in this case was passed u/s.144 of the Act determining total income at Rs.14.35 lakh. The ld. 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 through ground no. 2 of the appeal, 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.

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

Order pronounced in the Open Court on 27th December, 2023.

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

पुणे Pune; दिनांक Dated : 27th 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	27-12-2023	Sr.PS
2.	Draft placed before author	27-12-2023	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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