

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH, 'B' PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1327/PUN/2023  
निर्धारण वर्ष / Assessment Year : 2012-13

Satish Haribhau Pawar, 3887/3357, Vaibhav Trading Company, Beed Road, Jamkhed, Tal. Jamkhed, Dist. Ahmednagar 413 201  PAN : ANCPP 6879 K	Vs.	ITO, Ward-2, Ahmednagar.
Appellant		Respondent

Assessee by Shri Prasad S. Bhandari  
Revenue by Shri M.G. Jasnani

Date of hearing 01-01-2024  
Date of pronouncement 01-01-2024

आदेश / ORDER

PER PARTHA SARATHI CHAUDHURY, JM :

This appeal preferred by the assessee emanates from the order of National Faceless Appeal Centre (NFAC), Delhi, dated 26-08-2023 for A.Y. 2012-13.

2. This appeal is time barred by about 41 days. The assessee has filed an affidavit stating the reasons which led to the late filing. We are satisfied with the stated reasons. Therefore, the delay is condoned and the instant appeal is admitted for disposal on merits.

3. We have heard both the sides and gone through the relevant material on record. It is seen that the assessment order in this case was passed 144 r.w.s.147 of the Act determining total income at Rs.54.44 lakh as against Nil income returned by the assessee. The NFAC also 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 could not be represented before the authorities because of reasons beyond his control. He thus prayed for granting another opportunity. 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, we are 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. We 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 Open Court on 01<sup>st</sup> January, 2024.

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

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
JUDICIAL MEMBER

दिनांक Dated : 01<sup>st</sup> January, 2024.

vr/-

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The respondent
3. The CIT concerned
4. DR, ITAT, 'B' Bench, Pune
5. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune