

IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.1363/PUN/2023

निर्धारण वर्ष / Assessment Year : 2017-18

Sairam Nagril Sahkari Pat Sanstha Maryadit, At post Kerhala, Silod, Tq. Silod, Dist. Aurangabad Maharashtra – 431 112 PAN : AAKTS6296E	Vs.	ITO, Ward-1(4), Aurangabad
Appellant		Respondent

Assessee by Shri Vilesh Dalya  
Revenue by Shri R.Y. Balawade

Date of hearing 29-12-2023  
Date of pronouncement 01-01-2024

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the *ex parte* order dated 16-10-2023 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 gone through 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.22.94 lakh against Nil income declared by the assessee. The Id. CIT(A) also dismissed the appeal by means of an *ex parte* order in the absence of the assessee. The Id. AR urged for restoration of the matter to the file of the

Assessing Officer for a fresh assessment because the assessee was incapacitated to participate in the proceedings before the learned authorities for the reasons beyond its control. 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.

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

Order pronounced in the Open Court on 01<sup>st</sup> January, 2024.

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

पुणे Pune; दिनांक Dated : 01<sup>st</sup> January, 2024.  
*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	29-12-2023	Sr.PS
2.	Draft placed before author	01-01-2024	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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