

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

BEFORE JUSTICE C.V. BHADANG, PRESIDENT AND  
SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.1276/PUN/2023  
निर्धारण वर्ष / Assessment Year : 2016-17

Rajashree Baburao Borkar, M/s. Shevantai Petroleum, At and Post Narayangaon, Tal. Junnar, Pune 410 504 Maharashtra PAN : AZMPB4222C	Vs.	ACIT, Circle-8, Pune
Appellant		Respondent

Assessee by Shri Abhay Avchat  
Revenue by Shri M.G. Jasnani

Date of hearing 03-01-2024  
Date of pronouncement 03-01-2024

आदेश / ORDER

PER JUSTICE C.V. BHADANG, PRESIDENT :

This appeal by the assessee is directed against the order dated 20-09-2023 passed by the CIT(A) in National Faceless Appeal Centre (NFAC), Delhi in relation to the assessment year 2016-17.

2. 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 u/s.144 r.w.s.263 r.w.s.144B of the Act determining total income at Rs.2.01 crore. The ld. CIT(A) dismissed the appeal by means of an *ex parte* order in the

absence of the assessee. The ld. AR urged for restoration of the matter to the file of the ld.CIT(A) because the assessee was incapacitated to participate in the proceedings before the learned first appellate authority for the reasons beyond her control. In view of the facts obtaining in the instant case, where the first appellate order has been passed in the absence 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 ld. CIT(A) with a direction to decide the appeal 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 her case in the fresh proceedings.

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

Order pronounced in the Open Court on 03<sup>rd</sup> January, 2024.

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

Sd/-  
(C.V. BHADANG)  
PRESIDENT

पुणे Pune; दिनांक Dated : 03<sup>rd</sup> January, 2024.  
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The respondent
3. The Pr.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

		Date	
1.	Draft dictated on	03-01-2024	Sr.PS
2.	Draft placed before author	03-01-2024	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.		