

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 Nos.1270 & 1271/PUN/2023
निर्धारण वर्ष / Assessment Years : 2014-15 & 2015-16

Venketesh Developers, S.No.502, Office no.1, Platinum Classic Building, Pune Nagar Road, Chandan Nagar, Pune 411 014, Maharashtra PN : AAIFV4359B	Vs.	DCIT, Circle-7, Pune ITO, Ward-14(2), Pune
Appellant		Respondent

Assessee by Shri Pramod Shingte
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 :

These two appeals by the assessee are directed against the separate orders dated 30-10-2023 & 06-11-2023 passed by the CIT(A) in National Faceless Appeal Centre (NFAC), Delhi in relation to the assessment years 2014-15 and 2015-16.

2. We have heard both the sides and gone through the relevant material on record. It is seen that the assessment orders for these two years were passed u/s.143(3) of the Act determining total income at Rs.1.32 crore and Rs.74.19 lakh

respectively. However, the Id. CIT(A) dismissed the appeals for both the assessment years under consideration, by means of *ex parte* orders in the absence of the assessee. The Id. AR urged for restoration of the matters to the file of the Id.CIT(A) because the assessee was incapacitated to participate in the proceedings before the learned first appellate authority. In view of the facts obtaining for the instant two years, where the first appellate orders have been passed in the absence of the assessee, we are of the opinion that it would be just and fair if the impugned orders are set-aside and the matters are remitted to the file of the Id.CIT(A) with a direction to decide the appeals 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 its case in the fresh proceedings.

3. In the result, the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 03rd January, 2024.

Sd/-
(R.S.SYAL)

VICE PRESIDENT

पुणे Pune; दिनांक Dated : 03rd January, 2024.
सतीश

Sd/-
(C.V. BHADANG)
PRESIDENT

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.		