

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE

SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

ITA No.1374/PUN/2023  
Assessment Year : 2012-13

Sameer Vasant Mohol  
7, Siddharth Vihar, Lane 4,  
Near Bhimsen Joshi Udyan,  
Right Bhusari Colony,  
Kothrud, Pune – 411038

PAN: AOAPM2600J

... Appellant

Vs.

The ITO,  
Ward 12(1), Pune

... Respondent

Assessee by : None

Respondent by : Shri Sourabh Nayak

Date of Hearing : 15-01-2024

Date of Pronouncement : 15-01-2024

**ORDER**

**PER PARTHA SARATHI CHAUDHURY, JM :**

This appeal preferred by the assessee emanates from the *ex-parte* order of the National Faceless Appeal Centre (NFAC), Delhi dated 08-09-2023 for the Assessment Year 2012-13 as per the grounds of appeal appearing hereinafter.

The grounds of appeal are as follows:

1. *On the basis of facts and in the circumstances of the case and as per law, the Commissioner of Income Tax, (Appeals)-3, Pune is not justified in dismissing the appeal solely on the basis delay non-prosecution by the assessee.*

*The appeal before CIT(A) be restored by setting aside his order dt 08/09/2023*

2. *Your Petitioner prays further, if required, to add, amend or withdraw any other document, evidence or grounds of appeal.*

2. Despite service of notice, none appeared on behalf of the assessee nor is any application for adjournment filed by the assessee.

3. I have heard Ld. DR and perused the material available on record. It is observed that the Id. CIT(A) / NFAC dismissed the appeal of assessee ex-parte for non prosecution. Before me the case of assessee is to remand the matter to the file of CIT(A) / NFAC. The Id. DR conceded for remanding the matter to the CIT(A) / NFAC with the observations of the Bench that this is the final opportunity given to the assessee. Accordingly, the matter is remanded to the CIT(A) / NFAC for de novo adjudication with a direction to the assessee that this is the final opportunity and that he should represent before the NFAC / CIT(A) with all the relevant documents / evidences and represent the matter substantially on merits.

4. In the result, the appeal of assessee is allowed for statistical purposes.

Order pronounced in the open Court on this 15<sup>th</sup> day of January, 2024.

Sd/-  
**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

Pune; Dated, the 15<sup>th</sup> January, 2024  
GCVSR

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

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

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

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

1	Draft dictated on	15-01-2024	Sr.PS/PS
2	Draft placed before author	15-01-2024	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		