

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.101/PUN./2024  
Assessment Year 2017-2018

|   |     |  |
|---|-----|--|
| M/s. Thakkar Iswardas<br>Korji, 1374, Bhawani Peth,<br>PUNE – 411 042<br>PAN AALFT7500P<br>Maharashtra. | vs. | The Income Tax Officer,<br>Ward – 6 (4), Pune.<br>Maharashtra. |
| (Appellant)   |     | (Respondent)   |

|                |                     |
|----------------|---------------------|
| For Assessee : | -None-              |
| For Revenue :  | Shri Gaurav K Singh |

|                         |            |
|-------------------------|------------|
| Date of Hearing :       | 27.02.2024 |
| Date of Pronouncement : | 27.02.2024 |

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

This assessee's appeal for assessment year 2017-18, arises against the Addl./JCIT(A)-2, Delhi, Delhi's Din and Order No. ITBA/APL/S/250/2023-24/1058669036(1), dated 12.12.2023, involving proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. It is accordingly proceeded ex-parte.

2. Learned DR Shri Gaurav Singh vehemently argued that despite numerous notices were issued, there was no response from the assessee and, therefore, the learned CIT(A)-2, Delhi rightly dismissed the appeal of the assessee and submitted that the order of the CIT(A)-2, Delhi be confirmed.

3. I have given my thoughtful consideration to the Revenue's foregoing vehement submissions and find no reason to accept the same in entirety. This is for the precise reason that the CIT(A)-2, Delhi has nowhere discussed merits of the various issues raised therein once it had proceeded to decide the assessee's appeal for non-appearance. Faced with the situation, it is deemed appropriate in larger interest of justice that the CIT(A)-2, Delhi needs re-adjudicate the assessee's appeal afresh preferably within three effective opportunities of hearing subject to the rider that it shall be the taxpayer's onus and responsibility only to file and prove all the relevant facts in consequential proceedings. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 27.02.2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 27<sup>th</sup> February, 2024

VBP/-

Copy to

|    |                               |
|----|-------------------------------|
| 1. | The appellant                 |
| 2. | The respondent                |
| 3. | The CIT(A)-2, Delhi,          |
| 4. | The Pr. CIT, Pune concerned   |
| 5. | D.R. ITAT, "SMC" Bench, Pune. |
| 6. | Guard File.                   |

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,  
Pune.