

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**PUNE BENCH “SMC” PUNE (THROUGH VIRTUAL HEARING)**

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)**  
**AND**  
**SHRI SS VISWANETHRA RAVI (JUDICIAL MEMBER)**

**ITA No. 45/PUN/2024**  
**Assessment Year: 2016-17**

Mahaveer Bhaskarro Kadam,  
AA, 2863, Mahadwar Chouk,  
Barshi-413401.

**PAN NO. ALJPK 3117 C**  
**Appellant**

**Vs.**

Asst. CIT, Circle-2,  
Aayakar Bhavan, Near Hotel  
Kinara, Hotagi Road,  
Solapur-413003.

**Respondent**

**Assessee by** : Mr. Pratik Sandbhor (Through Virtual)  
**Revenue by** : Mr. Kalpesh Rupavatiya (Through  
Virtual)

Date of Hearing : 06/02/2024  
Date of pronouncement : 28/02/2024

**ORDER**

**PER OM PRAKASH KANT, AM**

This appeal by the assessee is directed against order dated 10.11.2023 passed by the Ld. Commissioner of Income-tax (Appeals) – National Faceless Appeal Centre, Delhi [in short ‘the Ld. CIT(A)’] for assessment year 2016-17, raising following grounds:

- 1. On the facts and in the circumstances of the case and in law the Id. CIT(A) erred in passing an exparte order and the appellant prays for an opportunity to represent the matter before the CIT(4)*
- 2. On the facts and in the circumstances of the case and in law the Id. CIT(A) erred in passing an exparte order without considering the submission and evidences filed in the course of physical hearing before the CIT(A)*



*3. On the facts and in the circumstances of the case and in law the Assessing Officer erred in making addition of Rs. 10,00,000/- u/s 68 of the Income Tax Act, 1961*

*4. On the facts and in the circumstances of the case and in law the Assessing Officer erred in making addition in respect of unsecured loan us 68 withot taking cognizance of the fact that the loan has been received through banking channels and repaid by the appellant in subsequent year*

*5. The above grounds of appeal may kindly be allowed to be altered, amended, modified, deleted etc in the interest of natural justice.*

2. At the outset, the Ld. Counsel for the assessee submitted that the impugned order passed is ex-parte qua the assessee, without considering submissions of the assessee, which were filed before migration of the appeal for faceless proceedings. The Ld. counsel accordingly prayed for restoring the appeal back to the file of Ld. CIT(A) for deciding afresh.

3. We have heard rival submission of the parties and perused the relevant material on record. We find that the Ld. CIT(A) has passed the order ex-parte without any finding on merit of the grounds raised by the assessee. Under the provisions of section 250 of the Income-tax Act, 1961 (in short 'the Act'), the Ld. CIT(A) is required to pass order on merit even in absence of representation by the assessee. The Ld. counsel appeared before us has given an undertaking that if matter is restored back, the notices issued by the Ld. CIT(A) shall be complied by the assessee. Since, the Ld. CIT(A) has not given any finding on the merit of the issue and not considered submission of the assessee, therefore, we feel it appropriate to restore the matter back to the file of the Ld. CIT(A)



for deciding afresh after taking into consideration submissions of the assessee. We order accordingly. The grounds raised by the assessee are allowed for statistical purposes.

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

**Order pronounced in the open Court on 28/02/2024.**

**Sd/-**  
**(SS VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(OM PRAKASH KANT)**  
**ACCOUNTANT MEMBER**

Pune ;

Dated: 28/02/2024

Rahul Sharma, Sr. P.S.

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Assistant Registrar)  
**ITAT, Mumbai**



		Date	Initials	
	Original dictation pad is enclosed at the end of file			
1.	Draft dictated on:	06.02.2024		Sr. PS/PS
2.	Draft placed before author:	06.02.2024		Sr. PS/PS
3.	Draft proposed & placed before the second member:			JM/AM
4.	Draft discussed/approved by Second Member:			JM/AM
5.	Approved Draft comes to the Sr. PS/PS:			Sr. PS/PS
6.	Order pronounced on:			Sr. PS/PS
7.	File sent to the Bench Clerk:			
8.	Date on which file goes to the Head Clerk:			Sr. PS/PS
9.	Date on which file goes to AR			
10.	Date of Dispatch of order			