

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.555/PUN/2024  
निर्धारण वर्ष / Assessment Year : 2012-13

Manisha Manoj Lunawat, B-2, 102 Hermes Heritage Phase II, Shastri Nagar, Yerwada, Pune-411006  PAN : ACNPL5862G	Vs.	Income Tax Officer, Ward – 7(2), Pune
Appellant		Respondent

Assessee by : Shri Pramod Shingte  
Revenue by : Shri Manoj Tripathi

Date of hearing : 30.04.2024  
Date of pronouncement : 30.04.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax (Appeals), Addl/JCIT(A), Panaji [‘the CIT(A)’] dated 29.01.2024 for the assessment year 2012-13.

2. Briefly, the facts of the case are that the appellant is an individual and has not filed return of income for the assessment year

2012-13. Against the said return of income, the assessment was completed by the the Assessing Officer') vide order dated 05.12.2019 passed u/s 144 r.w.s. 147 of the Income Tax Act, 1961 ('the Act') at total income of Rs.85,88,811/-. While doing so, the Assessing Officer had made addition of Rs.5,58,512/-.

3. Being aggrieved by the above additions, an appeal was filed before the CIT(A), who vide impugned order dismissed the appeal of the assessee for non-prosecution without going into the merits of the issue in appeal.

4. Being aggrieved, the appellant is in appeal before us in the present appeal.

5. We heard both the parties and perused the material on record. From perusal of the impugned order, it is clear that the CIT(A) while passing the *ex-parte* order had not adjudicated the issue raised in appeal on merits, instead the CIT(A) dismissed the appeal for want of prosecution of appeal. This approach of the CIT(A) is totally unreasonable and unjustified. The CIT(A) fell in serious error by not adjudicating the issues in appeal on merits. The settled positions of law mandates the CIT(A) to dispose of the appeal by

adjudicating the issue raised in appeal on merits. In the present case, the CIT(A) had fell into serious error by not disposing of the appeal on merits. Therefore, we vacate this finding of the CIT(A). In the circumstances, we remand the matter back to the file of the CIT(A) and direct to dispose of the appeal on merits in accordance with law after affording due opportunity of being heard to the appellant.

6. In the result, the appeal of the assessee stands partly allowed for statistical purposes.

Order pronounced on this 30<sup>th</sup> day of April, 2024.

**Sd/-**  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 30<sup>th</sup> April, 2024.

*Ravi*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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