

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
Ms. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.745/PUN/2024

निर्धारण वर्ष Assessment Year : 2017-18

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| Subhash Sadashiv Sathe, At Bhawarapur Post, Koregaon Mul, Koregaon, Tal. Haveli, Dist. Pune 412 202 Maharashtra PAN : CLFPS7977G | Vs. | ITO, Ward-14(4), Pune |
| Appellant | | Respondent |

Assessee by : None
Revenue by : Shri R.Y. Balawade
Date of hearing : 31.05.2024
Date of pronouncement : 31.05.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of National Faceless Appeal Centre (NFAC), Delhi dated 26.02.2024 for the assessment year 2017-18.

2. Briefly, the facts of the case are that the appellant is an individual engaged in the business of agricultural products like sweet corn, frozen cord etc. The appellant filed the Return of Income for the A.Y. 2017-18 was filed on 07.11.2017 declaring income of Rs.3,27,240/-. Against the said return of income, the assessment was completed by the AO vide

order dated 20.12.2019 passed u/s.143(3) at a total income of Rs.13,52,050/-. While doing so, the AO made addition of Rs.10,24,811/- disbelieving the agricultural income for the failure of assessee to substantiate the agricultural income.

3. Being aggrieved, an appeal was filed before the CIT(A)/NFAC who vide impugned order dismissed the appeal for non-prosecution.

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

5. When the appeal was called on, none appeared on behalf of the appellant despite due service of notice of hearing. After hearing the Id. DR and perusing the material on record, we proceed to dispose of the appeal *ex parte* qua the appellant.

6. On the other hand, the Id. Sr.DR relied on the orders of the lower authorities.

7. We heard the Id. Sr.DR and perused the relevant material on record. On mere perusal of the contents of Para 4 of the impugned order, it would be clear that although the Id.CIT(A)/NFAC had afforded several opportunities to the appellant, but it is evident that on no occasion, reasonable opportunity to respond to the hearing notices was given. Thus, the CIT(A)/NFAC had not given reasonable time to represent the matter offending the principles of natural justice. In the circumstances, we remand the matter to the CIT(A)/NFAC for *denovo* disposal of the appeal in accordance with law affording reasonable opportunity of hearing to the appellant.

8. In the result, the appeal filed by the assessee stands partly allowed for statistical purpose.

Order pronounced on this 31st day of May, 2024.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 31st May, 2024

Satish

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