

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER**

**ITA No.548/PUN/2024  
Assessment Year : 2013-14**

Vijay Shankar Bhondave Gat No.123, At & Post Ravet, Opp. BRT Road, Near PCMC High School, Ravet, Pune – 412101	<b>Vs.</b>	ITO, Ward 9(1), Pune
<b>PAN: AUNPB3579L</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : None  
Department by : Shri Sourabh Nayak, Addl.CIT  
Date of hearing : 27-06-2024  
Date of pronouncement : 27-06-2024

**ORDER**

**PER R. K. PANDA, VP :**

This appeal filed by the assessee is directed against the order dated 12.01.2024 of the CIT(A) / NFAC, Delhi relating to assessment year 2013-14.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the *ex-parte* order of CIT(A) / NFAC confirming the addition of Rs.61,56,194/- made by the Assessing Officer.

3. None appeared on behalf of the assessee at the time of hearing despite service of notice through the mail.

4. The Ld. DR at the outset submitted that it is an *ex-parte* order passed by the CIT(A) / NFAC.

5. After hearing the Ld. DR, we deem it proper to decide the appeal on the basis of material available on record. A perusal of the findings of the CIT(A) / NFAC shows that he has dismissed the appeal for non prosecution but has not decided the appeal on merits. As per the provisions of section 250(6) of the Income Tax Act, 1961, the order of the CIT(A) / NFAC disposing of the appeal shall be in writing and shall state the points for determination, decision thereon and reasons for its decision. However, in the instant case the CIT(A) / NFAC has not followed the statutory requirements as per the above provisions, but has simply dismissed the appeal for non-prosecution. Under these circumstances, we deem it proper to restore the issue to the file of the CIT(A) / NFAC with a direction to give one final opportunity to the assessee to substantiate his case and decide the appeal as per fact and law by passing a speaking order as per the mandate of the provisions of section 250(6) of the IT Act. The assessee is also hereby directed to submit the details on the date of hearing without seeking any adjournment under any pretext, failing which the CIT(Exemption) is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds of appeal raised by the assessee are accordingly allowed for statistical purposes.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 27<sup>th</sup> June, 2024.

**Sd/-**

(VINAY BHAMORE)  
JUDICIAL MEMBER

पुणे Pune; दिनांक Dated : 27<sup>th</sup> June, 2024

GCVSR

**Sd/-**

(R. K. PANDA)  
VICE PRESIDENT

**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, 'B' Bench, Pune
5. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	27.06.2024		Sr. PS/PS
2	Draft placed before author	27.06.2024		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
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			