

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

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1960/PUN/2024  
निर्धारण वर्ष / Assessment Year : 2016-17

Shaheen Begum Ishaq Mohammed, H.No.1-23-44 Beside Mina Function Hall, Dedi Bazar, Aurangabad- 431001. PAN : EIMPM3589L	Vs.	ITO, Ward-1(1), Aurangabad.
Appellant		Respondent

Assessee by : None  
Revenue by : Shri Arvind Desai  
Date of hearing : 07.11.2024  
Date of pronouncement : 02.12.2024

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 07.08.2024 passed by Ld. CIT(A)/NFAC for the assessment year 2016-17.

2. Facts of the case, in brief, are that the assessee is an individual and return of income was not filed by her. The case was reopened u/s 148 on the basis of reason that the assessee along with four

others had sold a property for Rs.16,19,80,000/- and market value of such land for stamp duty purpose is Rs.23,63,58,000/-. Therefore, considering the fact that the assessee has earned capital gain, proceedings u/s 147 were initiated. Subsequently, notice u/s 142(1) was issued but the assessee did not respond. Consequently, the Assessing Officer completed the assessment *ex-parte* u/s 144 r.w.s. 147 determining the total income at Rs.2,59,73,407/-.

3. Since the assessee remained absent, Ld. CIT(A)/NFAC dismissed the appeal filed by the assessee. It is this order against which the assessee is in appeal before this Tribunal.

4. When the appeal was called for hearing, neither anybody appeared nor any request for adjournment was filed by the assessee despite due service of notice of hearing. Accordingly, we proceed to decide the appeal on merits after hearing Ld. DR and on the basis of material available on record.

5. Ld. DR appearing from the side of Revenue relied on the orders passed by the subordinate authorities and requested to confirm the same.

6. We have heard Ld. DR and perused the material available on record. We find that admittedly Ld. CIT(A)/NFAC has provided 3 opportunities to the assessee but on none of the dates appellant-assessee responded. We also find that first date of hearing was fixed on 09.07.2024, second date of hearing was fixed on 17.07.2024 and third & last date of hearing was fixed on 25.07.2024. From the perusal of these dates, it is apparently clear that in a short span of 16 days period, 3 notices were issued back to back by Ld. CIT(A)/NFAC. Under the above facts & circumstances we are satisfied that proper opportunity was not provided to the assessee to support the grounds of appeal. Accordingly, we deem it proper to set-aside the *ex-parte* order passed by Ld. CIT(A)/NFAC and remand the matter back to the file of Ld. CIT(A)/NFAC to decide the appeal afresh on merits and as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by Ld. CIT(A)/NFAC in this regard and produced supporting documents/evidences in support of grounds of appeal, otherwise, Ld. CIT(A)/NFAC shall be at liberty to pass appropriate order as

per law. Thus, the grounds of appeal raised by the assessee in this appear are partly allowed.

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

Order pronounced on 02<sup>nd</sup> day of December, 2024.

**Sd/-**  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

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

पुणे / Pune; दिनांक / Dated : 02<sup>nd</sup> December, 2024.

*Sujeet*

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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