



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

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

आयकर अपील सं. / ITA No.211/PUN/2025

Assessment Year : 2011-12

Chhaya Dhanraj Chaudhari, D-701, Kamal Park, Near Mangatram Petrol Pump, Bhandup West - 400 078 Mumbai Maharashtra PAN : ALJPC4153C	Vs.	ITO, Ward-1(1), Jalgaon
Appellant		Respondent

Appellant by	:	None
Respondent by	:	Mrs. Indira Adakil
Date of hearing	:	07.05.2025
Date of pronouncement	:	13.05.2025

**आदेश / ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The captioned appeal at the instance of assessee pertaining to A.Y. 2011-12 is directed against the order dated 28.11.2024 passed by Addl./JCIT(A), Coimbatore u/s.250 of the Income-tax Act, 1961 (in short 'the Act') arising out of the Assessment order dated 14.12.2018 passed u/s.143(3) r.w.s.147 of the Act.

2. Even though valid notices were issued and served upon the assessee, none appeared on the date of hearing fixed on 27.02.2025 and thereafter Mr.Gyaneshwar Kataram appeared through virtual mode on the date of hearing fixed on 10.03.2025 wherein next date of hearing was informed to both the parties. However, today, assessee failed to appear in



person or through his Authorised Representative. We therefore proceed to adjudicate the appeal with the assistance of ld. Departmental Representative.

3. We have heard the ld. Departmental Representative and perused the record placed before us. A perusal of the impugned order indicates that the same is *exparte* on account of non compliance by the assessee on various dates of hearing fixed by ld.CIT(A). Ld. CIT(A) has dismissed the appeal mainly for non-prosecution. Ld. Departmental Representative has no objection if the issues are restored to the file of ld.CIT(A) for fresh adjudication. We notice that the assessee is an individual. Assessment was completed u/s.143(3) r.w.s.147 of the Act for A.Y. 2011-12 wherein addition of Rs.3,04,800/- has been made to the returned income of Rs.1,18,926/-. Assessee challenged the addition before ld.CIT(A) but thereafter failed to appear on the dates of hearing fixed on five occasions which included the one fixed during the covid-19 pandemic period. We therefore considering the facts and circumstances of the case and in the larger interest of justice deem it proper to restore the issues to the file of ld.CIT(A) for necessary adjudication. Assessee is directed to provide latest email id and contact detail to the department for receiving the notices from ITBA portal. Assessee is also directed to remain vigilant and not to take unnecessary adjournment unless otherwise required for reasonable cause. Impugned order is set aside and the effective grounds of appeal raised by the assessee in Form No.36 are allowed for statistical purposes.



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

Order pronounced on this 13<sup>th</sup> day of May, 2025.

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

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

पुणे / Pune; दिनांक / Dated : 13<sup>th</sup> May, 2025.  
Satisb

**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.