



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.2709/PUN/2025
Assessment Year : 2018-19

Raju Lekhraj Tanwani, 4 th Floor, Near Vasant Bhawan, Arihant Apartment, Machhali Khadak, Aurangabad -431 001 Maharashtra PAN : ABWPT0845K	Vs.	Income Tax Officer, Circle-1,Aurangabad
Appellant		Respondent

Assessee by	:	Shri Ashutosh Dhoot (Through Virtual)
Revenue by	:	Shri Eknath Abhang (Through Virtual)
Date of hearing	:	04.02.2026
Date of pronouncement	:	16.02.2026

आदेश / ORDER

The captioned appeal at the instance of assessee pertaining to the Assessment Year 2018-19 is directed against the order dated 22.09.2025 of National Faceless Appeal Centre, Delhi passed u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') arising out of the Assessment Order dated 03.03.2021 passed u/s.143(3) r.w.s.143(3A) & 143(3B) of the Act.

2. On merits, assessee has raised ground regarding the disallowance at Rs.6,96,160/-. However, it is stated that impugned order is *ex parte* and assessee did not get fair opportunity of hearing. Before me, ld. Counsel for the assessee



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prayed for granting one more opportunity to go before ld.CIT(A) and plead its case.

3. I have heard the rival contentions and pursued the record placed before me. Assessee is an individual and in the assessment for A.Y. 2018-19 carried out under limited scrutiny depreciation at Rs.6,96,160/- has been disallowed against which the assessee preferred appeal before ld.CIT(A) but failed to appear on the given dates of hearing. Considering the request made by ld. Counsel for the assessee and there being no objection from the side of ld. DR, I in the larger interest of justice, deem it appropriate to grant one more opportunity to the assessee to go before ld.CIT(A). Accordingly, the issues raised in the instant appeal are remitted back to the file of ld.CIT(A) for afresh adjudication. Needless to mention that ld.CIT(A) in the set aside proceeding shall afford due opportunity of hearing to the assessee. Assessee is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT(A) and should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 16th day of February, 2026.

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 16th February, 2026.

Satish



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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 //

Assistant Registrar
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune