आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI S. S. VISWANETHRA RAVI, JM

आयकर अपील सं. / ITA No.2629/PUN/2017
निर्धारण वर्ष / Assessment Year : 2008-09

Dhananjay Anant Nene,
803, Silver Leaf,
Gokhale Cross Road,
Near Model Colony,
Pune-411016.

PAN : ACBPN2353E ....अपीलार्थी / Appellant

बनाम / V/s.

DCIT, Circle- 5,
Pune. ......प्रत्यर्थी / Respondent

Assessee by	:	None
Revenue by	:	Shri S. P. Walimbe

सुनवाई की तारीख / Date of Hearing	:	17.06.2021
घोषणा की तारीख / Date of Pronouncement	:	24.06.2021

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of ld. Commissioner of Income Tax (Appeals)- 3, Pune ('CIT(A)' for short) dated 21.08.2017 for the assessment year 2008-09.

2. Briefly, the facts of the case are as under :-

The appellant is an individual and is engaged in the business of software consultancy. The return of income for the assessment year 2008-09 was filed on 02.09.2008 declaring total income of Rs.63,36,470/-. Against the said return of income, the assessment was completed by the Dy. Commissioner of Income Tax, Circle-5, Pune ('the Assessing Officer') vide order dated 28.12.2010 passed u/s 143(3) of the Income Tax Act, 1961 ('the Act') at a total income of Rs.65,17,720/-. The disparity between the returned income and assessed income is on account of addition of Rs.1,27,229/- of disallowance of travelling, conveyance expenses and depreciation and addition of Rs.34,014/- made towards undeclared short term capital gains.

3. Being aggrieved, an appeal was preferred before the ld. CIT(A) contesting the above additions. The ld. CIT(A) dismissed the appeal for non-prosecution as no one was appeared despite due service of notice. However, the ld. CIT(A) simply confirmed the finding of the Assessing Officer without going into the merits of the additions, without examining any evidence or without adverting to the material on record.

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

5. We heard the ld. Sr. DR and perused the material on record. We find that the impugned order of the ld. CIT(A) cannot be termed as an order on merit. It is requirement of law that the ld. CIT(A) should not dismiss the appeal for non-prosecution without going into the merits of the issues in appeal. Therefore, we remit the matter back to the file of the ld. CIT(A) to decide the matter afresh in accordance with law after affording due opportunity of being heard to the appellant.

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

Order pronounced on this 24th day of June, 2021.

Sd/-	Sd/-
(S. S. VISWANETHRA RAVI)	**(INTURI RAMA RAO)**
न्यायिक सदस्य/**JUDICIAL MEMBER**	लेखा सदस्य/**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 24th June, 2021.
Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-3, Pune.
4. The Pr. CIT-3, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "**A**" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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