आयकर अपीलीय अधिकरण "एक-सदस्य" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PUNE

BEFORE SHRI R.S.SYAL, VP AND
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No.495/PUN/2019

निर्धारण वर्ष / Assessment Year : 2007-08

Anil Sonyabapu Pund,
Shop No.34-36,
Ratna Nagari Co-Op. Housing,
Shivaji Road, Pune-411 002
PAN : AILPP7344P

.......अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-5(1), Pune.

......प्रत्यर्थी / Respondent

Assessee by	:	Smt. Deepa Khare
Revenue by	:	Shri Rajesh Gawali

सुनवाई की तारीख / Date of Hearing	:	29.04.2019
घोषणा की तारीख / Date of Pronouncement	:	29.04.2019

आदेश / ORDER

PER PARTHA SARATHI CHAUDHURY, JM :

This appeal preferred by the assessee emanates from the order of the Ld. CIT(Appeals)-4, Pune dated 29.01.2019 for the assessment year 2007-08 as per the grounds of appeal on record.

2. The Ld. AR of the assessee submitted that the Ld.CIT(Appeals) has passed an *ex-parte* order wherein the rights and liabilities of the parties herein

were not adjudicated upon. The Ld. CIT(Appeals) dismissed the appeal of the assessee for want of prosecution by the assessee and based on materials available on record. The Ld. AR further submitted reasons for non appearance which were not deliberate but were only circumstantial. The Ld. AR of the assessee prayed that an opportunity may be given so that the assessee can represent his case on merits before the Ld. CIT(Appeals).

3. The Ld. DR conceded to the request of the Ld. AR.

4. We have perused the case records and heard the rival contentions. We find that the Ld.CIT(Appeals) has passed an *ex-parte* order dismissing the appeal so filed by the assessee for non prosecution by the assessee considering the documents available on record. That the rights and liabilities of the parties herein are yet to be determined. In the interest of justice, we set aside the order of the Ld. CIT(Appeals) and restore the matter back to his file for adjudication in conformity with the principles of natural justice. At the same time, we direct the assessee to present himself with relevant documentary evidences to represent the case on merits before the Ld. CIT(Appeals) immediately on receipt of this order. Any service of notice is dispensable.

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

Order pronounced on 29th day of April, 2019.

Sd/-	Sd/-
R.S.SYAL	**PARTHA SARATHI CHAUDHURY**
VICE PRESIDENT	**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 29th April, 2019.
SB

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

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

// True Copy //

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	29.04.2019	Sr.PS/PS
2	Draft placed before author	29.04.2019	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
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		