

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE – VIRTUAL COURT

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

ITA No.3001/PUN/2017

निर्धारण वर्ष / Assessment Year : 2012-13

|  |     |                    |
|--|-----|--------------------|
| Shri Sachin Gopalrao Borade<br>Plot No.50,<br>Govind Ganga N,<br>Above SBH Mantha, Market Yard,<br>Taluka Mantha, Jalna<br>PAN: BBYPB3946C | Vs. | ITO, Ward-1, Jalna |
| Appellant  |     | Respondent         |

Assessee by  
Revenue by

Shri M.K. Kulkarni  
Shri Vitthal Bhosale

Date of hearing 26-04-2021  
Date of pronouncement 26-04-2021

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee is directed against the *ex parte* order passed by the CIT(A)-1, Aurangabad on 31-10-2017 in relation to the assessment year 2012-13.

2. The assessee, through grounds of the appeal, has, *inter alia*, challenged the passing of the *ex-parte* order by the ld. CIT(A) without granting proper opportunity of hearing.

3. We have heard the rival submissions through Virtual Court and gone through the relevant material on record. It is seen that the Id. CIT(A) dismissed the appeal of the assessee primarily for non-attendance and then went on to decide on merits as well. The Id. AR stated the reasons for his absence before the Id. CIT(A), with which we are satisfied. In view of the aforementioned peculiar facts obtaining in the extant case and the Id. DR not raising any serious objection to the granting of another opportunity of hearing to the assessee, we are of the opinion that it would be just and fair if the impugned order is set-aside and the matter is remitted to the file of the Id. CIT(A) with a direction to dispose of the appeal afresh on merits as per law after allowing a reasonable opportunity of hearing to the assessee. We order accordingly.

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

Order pronounced in the Open Court on 26<sup>th</sup> April, 2021.

Sd/-  
**(S.S. VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 26<sup>th</sup> April, 2021  
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-1, Aurangabad
4. The Pr.CIT-1, Aurangabad
5. DR 'A', ITAT, Pune
6. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

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

|     |  | Date       |       |
|-----|--|------------|-------|
| 1.  | Draft dictated on                                | 26-04-2021 | Sr.PS |
| 2.  | Draft placed before author                       | 26-04-2021 | Sr.PS |
| 3.  | Draft proposed & placed before the second member |            | JM    |
| 4.  | Draft discussed/approved by Second Member.       |            | JM    |
| 5.  | Approved Draft comes to the Sr.PS/PS             |            | Sr.PS |
| 6.  | Kept for pronouncement on                        |            | Sr.PS |
| 7.  | Date of uploading order                          |            | Sr.PS |
| 8.  | File sent to the Bench Clerk                     |            | Sr.PS |
| 9.  | Date on which file goes to the Head Clerk        |            |       |
| 10. | Date on which file goes to the A.R.              |            |       |
| 11. | Date of dispatch of Order.                       |            |       |

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