

IN THE INCOME TAX APPELLATE TRIBUNAL  
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.114/PUN/2023

निर्धारण वर्ष / Assessment Year : 2008-09

Deepak Shriniwas Mantri, Shriniwas Nagar, Nanded AUSA Ring Road, Latur – 413 512, Maharashtra PAN : ABIPM0803A	Vs.	ITO, Ward-1, Latur
Appellant		Respondent

Assessee by	Shri M.K. Kulkarni & Ms. J.R. Chandekar
Revenue by	Shri Akhilesh Srivastava
Date of hearing	28-02-2023
Date of pronouncement	28-02-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the order dated 26-09-2022 passed by the CIT(A) in National Faceless Appeal Centre, Delhi in relation to the assessment year 2008-09.

2. I have heard both the sides and gone through the relevant material on record. It is seen that the assessment order in this case was passed *ex parte* u/s.144 of the Act determining total income at Rs.20,35,910/- as against Rs.1,41,200/- declared by the assessee. The appeal preferred by the assessee was dismissed by the Id. CIT(A) on the ground that the appeal was filed physically and not e-filed. However, it was admitted by him that the appeal physically filed was

on time, namely, it was filed on 07-04-2016 against the order passed u/s.143(3) r.w.s.147 on 30-03-2016. It shows that the appeal in physical form was filed well within the time permissible for filing the appeals before the first appellate authority. Though the requirement of e-filing of appeals exists but because of certain procedural aspects and the assessee coming from a rural background, was unaware of the e-filing procedure. Under these circumstances, I am satisfied that the ends of justice would meet adequately if the impugned order is set-aside and the matter is remitted to the file of the ld. CIT(A). I order accordingly and direct the ld. CIT(A) to dispose the appeal on merits afresh after allowing a reasonable opportunity of hearing to the assessee. Needless to say, the assessee will be at liberty to lead any fresh evidence to support his point of view.

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

Order pronounced in the Open Court on 28<sup>th</sup> February, 2023.

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

पुणे Pune; दिनांक Dated : 28<sup>th</sup> February, 2023  
*Satish*

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The Pr. CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,  
SMC, Pune / DR, ITAT, Pune
5. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

// True Copy //

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

		Date	
1.	Draft dictated on	28-02-2023	Sr.PS
2.	Draft placed before author	28-02-2023	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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