

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No.799/PUN/2022

निर्धारण वर्ष / Assessment Year : 2013-14

M/s. Nimbeshwar Mahadev Built Homes 113, Prajapati Arcade Sector 1, Opp. Panvel Railway Station, New Panvel, Raigad – 410206 PAN: AAHFN3191J	Vs.	National Faceless Assessment Centre, Delhi
Appellant		Respondent

Assessee by
Revenue by

Shri Hari Krishan
Shri Kalpesh Kumar Rupavatiya

Date of hearing 08-12-2022
Date of pronouncement 09-12-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the order passed by National Faceless Appeal Centre (NFAC), Delhi on 27.09.2022 in relation to assessment year 2013-14.

2. The assessee in this appeal is aggrieved by certain additions confirmed in the first appeal.

3. The factual matrix of the case is that the assessee did not file return of income. The assessment was completed at total

income of Rs.42,31,830 after making additions on account of cash credit, undisclosed interest income, etc. The assessee preferred first appeal before the Id. CIT(A). Though certain opportunities were given by the NFAC, but the assessee remained quiet and did not respond. Accordingly, the NFAC dismissed the appeal.

4. I have heard the rival contentions and perused the record. It is seen from the impugned order that the NFAC passed the order *ex parte* in the absence of the assessee. The Id. AR submitted that the assessee was prevented by sufficient cause from putting in appearance during the first appellate proceedings and requested for a fresh opportunity of hearing. In view of the above factual background prevailing in the extant case, I am 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 NFAC with a direction to pass order afresh as per law after allowing a reasonable opportunity of hearing to the assessee. Needless to say, the assessee will be at liberty to

lead any fresh evidence in support of its point of view in the fresh assessment. I order accordingly.

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

Order pronounced in the Open Court on 09th December, 2022.

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

पुणे Pune; दिनांक Dated : 09th December, 2022
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned CIT(A), Pune
4. The concerned Pr.CIT, Pune
5. DR, ITAT, 'SMC' Bench, 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	08-12-2022	Sr.PS
2.	Draft placed before author	09-12-2022	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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