

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

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

आयकर अपील सं. / ITA No.696/PUN/2023
निर्धारण वर्ष / Assessment Year : 2009-10

Madhavan Nanu Pillai,
Plot No. 17, Mane Colony,
Samrat Nagar, Dist.-Kolhapur – 416108

PAN : ABKPP3589J

.....अपीलार्थी / Appellant

बनाम / V/s.

Joint Commissioner of Income Tax (OSD),
Circle – 1, Kolhapur

.....प्रत्यर्थी / Respondent

Assessee by : N O N E
Revenue by : Shri Ramnath P. Murkunde

सुनवाई की तारीख / Date of Hearing : 23-06-2023
घोषणा की तारीख / Date of Pronouncement : 03-07-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 19-05-2023 passed by the National Faceless Appeal Centre ("NFAC"), Delhi for assessment year 2009-10.

2. The ld. AR filed adjournment application seeking granting adjournment stating that he is unwell advised bed rest by the Doctor

enclosing Doctor certificate dated 14-06-2023, but however, it is noticed that the NFAC, Delhi dismissed the grounds raised by the assessee ex-parte. The ld. DR drew our attention at para 1.1 of the impugned order and stated though the notices were issued by the NFAC, Delhi, no compliance was made on behalf of the assessee. He fairly conceded that one more opportunity should be given to the assessee in view of the fact that no assistance of assessee was there before the NFAC, Delhi during First Appellate proceedings. Therefore, the adjournment application filed by the assessee is rejected and we proceed to pass the order with the assistance of ld. DR and perusing the material available on record.

3. Heard ld. DR and perused the material available on record. We note that the assessee is a proprietor of M/s. Neeta Instruments, engaged in the business of manufacturing of C.I. castings. The assessee filed return of income declaring a total income of Rs.2,39,57,070/-, but however, the AO determined the same at Rs.2,55,21,410/- inter alia making additions on account of disallowance u/s. 40(A)(ia), capital expenditure, disallowance u/s. 36(1)(iii), personal expenses and income from other sources vide its order dated 30-12-2011 passed u/s. 143(3) of the Act. Aggrieved by the said assessment order, the assessee preferred an appeal before the NFAC, Delhi.

4. On perusal of para 1.1 of the impugned order, it is observed that the NFAC, Delhi given seven notices requesting the assessee for compliance, but however, it is noted no reply from the assessee in response to the said notices. As discussed above, the additions made by the AO requires assistance of the assessee in support of grounds raised before the NFAC,

Delhi. In view of such circumstances, having no assistance before the NFAC, Delhi, in the interest of justice, we deem it proper to remand the matter to the file of NFAC, Delhi for its fresh consideration. The assessee is liberty to file evidences, if any, in support of its claim. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 03rd July, 2023.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 03rd July, 2023.
रवि

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

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

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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