

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE 'B' BENCHES :: PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER &  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

ITA No.369/PUN/2023  
(A.Y. 2016-17)

Sandeep Kondiba Satav, S.No. 46/2, Dattaprasad Housing Society, Kharadi, Chandannagar, Maharashtra.  PAN: AXFPS 9985 C  Appellant	vs	ACIT, Circle-7, Pune.      Respondent
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Assessee by	:	Shri Pramod S. Shingte, AR
Revenue by	:	Shri M.G. Jasnani, DR
Date of hearing	:	11/07/2023
Date of pronouncement	:	11/07/2023

O R D E R

Per PARTHA SARATHI CHAUDHURY, JM:

This appeal preferred by the assessee emanates from the order of National Faceless Appeal Centre [NFAC], Delhi, dated 07.02.2023 for A.Y.2016-17 as per the grounds of appeal on record.

2. That, one of the grounds taken in the grounds of appeal is that assessee is aggrieved with the decision of the Id. CIT(A) being *ex parte* without the submissions of the assessee before him. In this regard, Id.counsel for the assessee submitted that though opportunities of hearing were given to the assessee, but the assessee was unable to appear as most of the hearing notices were covered within the Covid-19 pandemic period. He further submitted that if one final opportunity is given, the assessee would furnish all the relevant

documents before NFAC to represent his case on merits and that he takes responsibility that this time, the assessee shall submit all the details/documents before the NFAC. Ld.DR did not have any objection if the matter would be remanded to the file of NFAC.

3. We have heard the submissions of the parties herein and admittedly it is an *ex parte* order passed by NFAC. The rights and liabilities of the parties are yet to be decided substantially by NFAC. There were sufficient opportunities given to the assessee, but there were non-appearance from his side at the proceedings before the first appellate authority. In this regard, it is observed that most part of such notices were covered in the Covid-19 pandemic period and at the same time, the Id.AR of the assessee has stated at bar that the assessee shall appear with relevant documents before the NFAC to represent his case on merits and, therefore, one final opportunity may be given. The Income-tax legislation being welfare legislation and which is contrary to a penal legislation, therefore, wherever possible the rights of the taxpayer/assessee have to be protected. Considering the facts and circumstances and the submissions of the parties, we are of the considered view that one final opportunity should be given to the assessee. In view thereof, we set aside the order of NFAC and remand the matter back to their file for adjudication as per law complying with the principles of natural justice and at the same time, direct the assessee to fulfill his obligation by representing himself through proper evidences/ documents before NFAC. The grounds of

appeal are allowed for statistical purposes.

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

Order pronounced in open Court on 11<sup>th</sup> July, 2023.

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
JUDICIAL MEMBER

Dated : 11<sup>th</sup> July, 2023

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
5. The DR, ITAT, "B" Bench Pune.
6. Guard File.

By Order

// TRUE COPY //

Senior Private Secretary  
ITAT, Pune.