

**आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE**

**BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**  
**AND**  
**SHRI G.D. PADMAHALI, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA Nos.703 & 704/PUN/2023**  
**निर्धारण वर्ष / Assessment Years : 2017-18 & 2018-19**

Rajkumari Gulab Mani,  
Solitatre Palms Gat No. 286P,  
Borhadeadi, Pune- 412105

PAN : ACYPC7552M

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Dy. Commissioner of Income Tax,  
Circle – 8, Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Pramod S. Shingte  
Revenue by : Shri Abdhesh Kumar Jain

सुनवाई की तारीख / Date of Hearing : 24-07-2023

घोषणा की तारीख / Date of Pronouncement : 26-07-2023

**आदेश / ORDER**

**PER BENCH :**

These two appeals by the assessee against the common order dated 02-05-2023 passed by the National Faceless Appeal Centre ("NFAC"), Delhi for assessment years 2017-18 and 2018-19.

2. Since, the issues raised in both the appeals are similar basing on the same identical facts. Therefore, with the consent of both the parties, we proceed to hear both the appeals together and to pass a consolidated order for the sake of convenience.

**3. First, we shall take up appeal in ITA No. 703/PUN/2023 for A.Y. 2017-18.**

4. The ld. AR prayed to take up ground No. 1 as it was raised challenging the action of CIT(A) in not giving opportunity to prosecute the grounds raised by the assessee in the First Appellate proceedings.

5. The ld. AR submits that the order passed by the AO u/s. 144 of the Act and the CIT(A) dismissed the grounds of appeal ex-parte of the assessee. He submits that the assessee is ready to comply with all the evidences, if this Tribunal affords an opportunity to the assessee. The ld. DR reported no objection to the said submissions of ld. AR. On perusal of the assessment order, we note that there were no compliances to the notices u/s. 143(2) and 142(1) of the Act which is evident from para 3 of the assessment order. Further, the AO proceeded to determine the total income of the assessee at Rs.7,05,92,145/- as against the return income of Rs.2,89,59,040/- inter alia adopting the net profit @ 26.48% on closing stock (WIP) of Rs.4,16,33,105/-. Though, appeal was filed before the NFAC, Delhi as discussed above, the appeal was disposed off ex-parte of the assessee confirming the order of AO, we find that the assistance of assessee by relevant documentary evidences are required in support of the grounds raised before the NFAC, Delhi, since, there was no opportunity to the assessee, we deem it proper to remand the matter to the file of AO as the assessment was passed to the best judgment u/s. 144 of the Act. The assessee is liberty to file evidences, if any, in support of her claim. Thus, ground No. 1 raised by the assessee is allowed and other grounds raised by the assessee i.e. ground Nos. 2 and 3 are allowed for statistical purpose.

6. In the result, the appeal of assessee is allowed for statistical purpose.

**ITA No. 704/PUN/2023, A.Y. 2018-19.**

7. We find that the issues raised in the appeal and the facts in ITA No. 704/PUN/2023 are identical to ITA No. 703/PUN/2023 except the variance in amount. Since, the facts in ITA No. 704/PUN/2023 are similar to ITA No. 703/PUN/2023, the findings given by us while deciding the appeal of assessee in ITA No. 703/PUN/2023 would *mutatis mutandis* apply to ITA No. 704/PUN/2023, as well. Accordingly, the appeal of assessee is allowed for statistical purpose.

8. To sum up, both the appeals of assessee are allowed for statistical purposes.

Order pronounced in the open court on 26<sup>th</sup> July, 2023.

Sd/-  
(G.D. Padmahshali)  
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 26<sup>th</sup> 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, "बी" बेंच,  
पुणे / DR, ITAT, "B" 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