

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.877/PUN/2023  
निर्धारण वर्ष / Assessment Year : 2016-17

Sanjay Dnyaneshwar Tapkir,  
Shivam Developers, S. No. 185,  
Ravet Site Name Srean Scape,  
Charoli – 412105

PAN : AAIPT8806F

.....अपीलार्थी / Appellant

बनाम / V/s.

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

.....प्रत्यर्थी / Respondent

Assessee by : N O N E  
Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 08-09-2023  
घोषणा की तारीख / Date of Pronouncement : 20-09-2023

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the assessee against the order dated 26-06-2023 passed by the National Faceless Appeal Centre, Delhi ("NFAC") for assessment year 2016-17.

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. Thus, the assessee called absent and set ex-parte. Therefore, we proceed to dispose off the appeal by hearing the ld. DR and perusing the material available on record.

3. Ground No. 1 raised by the assessee challenging the action of CIT(A) in violating the principles of natural justice.

4. At the outset, we note vide para 4 of the impugned order that the NFAC, Delhi given notice of hearing to the assessee on four occasions, wherein, no reply was filed by the assessee in response to such four notices. Further, vide para (d) of the impugned order in page 4 of the impugned clearly shows there was no evidences filed in support of the claims of the assessee. Having given adequate opportunity to the assessee vide four notices as tabulated in chart at page No. 3 of the impugned order, we note that the CIT(A), NFAC, Delhi dismissed the grounds of appeal of the assessee ex-parte. The ld. DR did not report any objection in remanding the issue to the file of NFAC, Delhi for its fresh consideration. Taking into facts and circumstances of the case and in the interest of justice, we deem it proper to remand the matter to the file of CIT(A), NFAC, Delhi for its fresh consideration. The assessee is liberty to file evidences, if any, in support of its claim. Thus, ground No. 1 raised by the assessee is allowed for statistical purpose.

5. In view of our decision in ground No. 1, the ground Nos. 2, 3 and 4 raised by the assessee becomes infructuous.

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

Order pronounced in the open court on 20<sup>th</sup> September, 2023.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 20<sup>th</sup> September, 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