

आयकर अपीलिय अधिकरण "सी" न्यायपीठ पुणे में ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, PUNE**

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

**आयकर अपील सं. / ITA No.639/PUN/2022  
 निर्धारण वर्ष / Assessment Year : 2016-17**

Nilons Enterprises Pvt. Ltd.,  
 (Sanghavi Foods Pvt. Ltd. now merged  
 with Nilons Enterprises Pvt. Ltd.),  
 Sr. No. 110/11/23, 6<sup>th</sup> Floor,  
 Baner BizBay, Baner, Pune-411045

PAN : AABCN8601N

.....अपीलार्थी / Appellant

**बनाम / V/s.**

JCIT, Range – 2,  
 Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Nikhil Pathak  
 Revenue by : Shri Shashank Deogadkar

सुनवाई की तारीख / Date of Hearing : 12-09-2023  
 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 27-06-2022 passed by National Faceless Assessment Centre, Delhi ("NFAC") for assessment year 2016-17, wherein, penalty imposed by the AO u/s. 271D of the Act and confirmed the CIT(A), NFAC, Delhi ex-parte of the assessee.

2. At the outset, it is noted from para 4 of the impugned order, wherein, the CIT(A), NFAC, Delhi issued three notices dated 02-02-2021, 01-12-2021 and 13-06-2022 intimating the assessee the dates of hearing on 12-

02-2021, 14-12-2021 and 17-06-2022, respectively and there was no compliance by the assessee in response to such notices as it is established through remarks column in para 4 of the impugned order. The ld. AR submits that no notice was received by the assessee and now the assessee is ready to comply with the notices and requested to give another opportunity for the assessee to prosecute its case before the CIT(A), NFAC, Delhi. The ld. DR reported no objection in remanding the matter to the file of CIT(A), NFAC, Delhi. Thus, taking into consideration the 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, the grounds raised by the assessee are allowed for statistical purpose.

3. 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/-  
(R.S. Syal)  
VICE PRESIDENT

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, "सी" बेंच,  
पुणे / DR, ITAT, "C" 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