

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. /ITA No.969/PUN/2023

निर्धारण वर्ष / Assessment Year : 2017-18

Nirman Developers, 205, Citi Center, Opp. Ayurved Rashala, Near Garware College, Karve Road, Pune 411 004 Maharashtra PAN : AADFN9986H	Vs.	ITO, Ward-3(1), Pune
Appellant		Respondent

Assessee by
Revenue by

Shri Suhas Bora
Smt. Neha Deshpande

Date of hearing

11-10-2023

Date of pronouncement

11-10-2023

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the assessee arises out of the order dated 06-07-2023 passed by the National Faceless Appeal Centre (NFAC), Delhi u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2017-18.

2. Heard the rival submissions and perused the relevant material on record. Filtering out unnecessary details, it is seen that the assessment order in this case was passed u/s.143(3) of the Act determining total income at Rs.33,54,650/-. The AO could not conduct proper enquiries due to paucity of time and made an addition u/s.68 of

Rs.32.50 lakh consisting of Rs.25.00 lakh and Rs.7.50 lakh. The assessee filed certain additional evidence before the Id. CIT(A), who forwarded the same to the AO for a remand report. The AO, in his remand report, did not admit the additional evidence on the premise of having providing ample opportunities. The Id.CIT(A) allowed part relief. The case of the assessee is that complete information/details are now available with it and hence one more chance be given to produce the same so as to facilitate the completion of the assessment in a proper manner. In view of the facts obtaining in the instant case, I am of the opinion that it would be just and fair if the impugned order is set-aside and the matter is remitted to the file of the AO with a direction to pass the assessment order afresh as per law after allowing a reasonable opportunity of hearing to the assessee. I order accordingly. Needless to say, the assessee will be at liberty to lead any fresh evidence in support of his case in the fresh assessment.

3. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 11th October, 2023.

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

पुणे Pune; दिनांक Dated : 11th October, 2023
Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,
SMC, Pune / DR, ITAT, Pune
5. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	11-10-2023	Sr.PS
2.	Draft placed before author	11-10-2023	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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