

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT  
INCOME TAX APPELLATE TRIBUNAL : PUNE BENCHES : PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
DR. DIPAK RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.12/NAG./2021  
Assessment Year 2007-2008

Shri Vishal Nanaji Kondawar, Flat No.202, Harekrishna Enclave, Farmland, Ramdaspath, Nagpur – 440 010 Maharashtra. PAN AJDPK0206E	vs.	The ACIT, Central Circle-2(1), Aayakar Bhavan, Telangkhedi Road, Nagpur - 440001.
(Appellant)		(Respondent)

I.T.A.No.11/NAG./2021  
Assessment Year 2009-2010

Shri Nanaji Laxman Kondawar, Harekrishna Enclave, Farmland, Ramdaspath, Nagpur – 440 010 Maharashtra. PAN ABZPK3639D	vs.	The ACIT, Central Circle-2(1), Nagpur - 440001.
(Appellant)		(Respondent)

For Assesseees :	Shri Manoj Moryani
For Revenue :	Dr. Kaumudi Patil, Sr. DR

Date of Hearing :	20.09.2023
Date of Pronouncement :	.10.2023

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

These twin assesseees' as many appeals; for  
assessment years 2007-08 and 2009-2010, arise against the

CIT(A)-3, Nagpur's separate orders in case no.CIT(A)-3/10492/2015 and no.CIT(A)-3/10412/2015-16, both dated 28.01.2021, involving proceedings u/s.153A r.w.s. 143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the assessee's as well as department through their learned representatives. Case files perused.

2. It emerges at the outset with the able assistance coming from both the sides that the learned CIT(A)'s lower appellate discussion has not at all adjudicated the corresponding issues raised at the assessee's behest on merits. It rather emerges from perusal of both the learned Ld. CIT(A)'s orders that what all he has done is to record the assessee's non-compliance to various show cause notices rather than adjudicating the substantive grounds raised therein in light of sec.250(6) of the Act requiring framing of points for determination followed by a detailed discussion thereupon.

4. Faced with the situation, without commenting upon merits of various issues raised therein, we deem it appropriate to restore the assessee's instant twin appeals back to the learned CIT(A) for his appropriate afresh adjudication as per law, preferably within three effective opportunities of hearing. Ordered accordingly.

5. These assessee's twin appeals are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 13.10.2023.

Sd/-  
[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 13<sup>th</sup> October, 2023

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The CIT(A)-3, 119, Aayakar Bhavan, Telangkhedi Road, Civil Lines, Nagpur – 440 001.
4.	The CIT (Central), Nagpur.
5.	D.R. ITAT, Nagpur Bench, Nagpur.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,  
Pune.