

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

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

आयकर अपील सं. / ITA Nos.1067 to 1069/PUN/2023
निर्धारण वर्ष / Assessment Years: 2013-14 to 2015-16

Shri Subhash Tukaram Bhadke, 01, Saikheda Road, Ozar (MIG), Bhadke, Wasti, Ozar, Taluka Niphad, Nashik- 422206. PAN : APJPB7084D	Vs.	ITO, Ward-1(1), Nashik.
Appellant		Respondent

Assessee by : Shri Sanket Joshi
Revenue by : Shri M. G. Jasnani

Date of hearing : 31.10.2023
Date of pronouncement : 31.10.2023

आदेश / ORDER

PER BENCH :

These are the appeals filed by the assessee directed against the separate orders of the National Faceless Appeal Centre, Delhi ['NFAC'] dated 17.08.2023 for the assessment years 2013-14 to 2015-16 respectively.

2. Since the identical facts and common issues are involved in all the above captioned three appeals of the assessee, we proceed to dispose of the same by this common order.

3. For the sake of convenience and clarity, the facts relevant to the appeal in ITA No.1067/PUN/2023 for the assessment year 2013-14 are stated herein.

ITA No.1067/PUN/2023, A.Y. 2013-14 :

4. Briefly, the facts of the case are that the appellant is an individual engaged in commission agency business and trading in vegetables. No regular return of income under the provisions of section 139 of the Income Tax Act, 1961 ('the Act') was filed by the assessee. However, on receipt of the information that the appellant had made cash deposits of Rs.79,49,674/- with M/s. Shri Renuka Mata Multi State Credit Society Ltd. during the year under consideration, a notice u/s 148 of the Act was issued on 31.03.2021. In response to notice u/s 148, no return of income was filed by the appellant. Based on this information, the assessment was completed by the Assessing Officer vide order dated 30.03.2022 passed u/s 147 r.w.s. 144B of the Act at a total income of Rs.81,47,044/-.

5. Being aggrieved by the above assessment order, an appeal was before the NFAC, who vide impugned order dismissed the appeal of the assessee for non-prosecution.

6. Being aggrieved, the appellant is in appeal before us in the present appeal.

7. We heard the rival submissions and perused the material on record. From perusal of the impugned order, it is clear that the NFAC while passing the *ex-parte* order had not adjudicated the issue raised in appeal on merits, instead the NFAC dismissed the appeal for want of prosecution of appeal. This approach of the NFAC is totally unreasonable and unjustified. The NFAC fell in serious error by not adjudicating the issues in appeal on merits. The settled positions of law mandates the NFAC to dispose of the appeal by adjudicating the issue raised in appeal on merits. In the present case, the NFAC had fell into serious error by not disposing of the appeal on merits. Therefore, we vacate this finding of the NFAC.

8. In the circumstances, we remand the matter back to the file of the NFAC and direct to dispose of the appeal on merits in accordance with law after affording due opportunity of being heard to the appellant.

9. In the result, the appeal of the assessee in ITA No.1067/PUN/2023 for A.Y. 2013-14 stands partly allowed for statistical purposes.

ITA Nos.1068 & 1069/PUN/2023, A.Ys. 2014-15 & 2015-16 :

10. Since the facts and issues involved in remaining two appeals of the assessee are identical, therefore, our decision in ITA

No.1067/PUN/2023 for A.Y. 2013-14 shall apply *mutatis mutandis* to the remaining two appeals of the assessee in ITA Nos.1068 & 1069/PUN/2023 for A.Ys. 2014-15 & 2015-16 respectively. Accordingly, the remaining two appeals of the assessee in ITA Nos.1068 & 1069/PUN/2023 for A.Ys. 2014-15 & 2015-16 stands partly allowed for statistical purposes.

11. To sum up, all the above captioned three appeals of the assessee stands partly allowed for statistical purposes.

Order pronounced on this 31st day of October, 2023.

Sd/-
(S. S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 31st October, 2023.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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