

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

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

आयकर अपील सं. / ITA No.899/PUN/2023  
निर्धारण वर्ष / Assessment Year : 2015-16

Shri Kisan Dinkar Patil,  
Prop. M/s. K.D. Patil & Construction,  
Ghot Camp, Tal.-Panvel,  
Maharashtra-410206

PAN : AATPP9563C

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Dy. Commissioner of Income Tax,  
Panvel Circle, Panvel

.....प्रत्यर्थी / Respondent

Assessee by : Shri Hari Krishan  
Revenue by : Shri Ramnath P. Murkunde

सुनवाई की तारीख / Date of Hearing : 15-11-2023

घोषणा की तारीख / Date of Pronouncement : 16-11-2023

**आदेश / ORDER**

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

This appeal by the assessee against the order dated 21-06-2023 passed by the National Faceless Appeal Centre, Delhi ("NFAC") for assessment year 2015-16.

2. At the outset, the ld. AR, Shri Hari Krishan prayed to remand the matter to the file of AO for its fresh consideration in view of fact that the assessee has no opportunity in assessment proceedings as there was no sufficient time for compliance in response to the notice issued by the AO. On perusal of the assessment order, we find force in the arguments of ld. AR that initially the case of the assessee was selected for limited scrutiny

and thereafter converted to complete scrutiny by issuing a letter dated 15-12-2017 seeking to furnish complete details in response to the detailed questionnaire. Admittedly, the assessment order was passed on 28-12-2017 which is in our opinion, the assessee has no sufficient time to prosecute its case before the AO. The ld. DR reported no objection in remanding the matter to the file of AO. Therefore, taking into consideration the submissions of ld. AR and in the interest of justice, we deem it proper to remand the matter to the file of AO 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 16<sup>th</sup> November, 2023.

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

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

पुणे / Pune; दिनांक / Dated : 16<sup>th</sup> November, 2023.

रवि

**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, "ए" बेंच, पुणे / DR, ITAT, "A" 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