

IN THE INCOME TAX APPELLATE TRIBUNAL
PANAJI BENCH, PANAJI – VIRTUAL COURT

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

आयकर अपील सं. / ITA Nos.58 to 60/PAN/2023
निर्धारण वर्ष / Assessment Years : 2016-17 to 2018-19

Vidya Pradeep Telsang, Giribasav, Bazar Galli, Khasbag, Belagavi- 590005. PAN : AILPT1646E	Vs.	ITO (TDS), Ward-1, Belagavi.
Appellant		Respondent

Assessee by : Shri Pramod Y. Vaidya
Revenue by : Shri N. Shrikanth

Date of hearing : 15.11.2023
Date of pronouncement : 16.11.2023

आदेश / ORDER

PER BENCH :

These are the appeals filed by assessee against the separate orders of the National Faceless Appeal Centre, Delhi [‘NFAC’] dated 02.02.2023 for the assessment years 2016-17 to 2018-19 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. At the outset, we find 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. The findings of the NFAC are not based on the material on record, which means that the NFAC had not gone into the merits of the issue in appeal. Therefore, we vacate this finding of the NFAC. In the circumstances, we remand the matter back to the file of the NFAC and direct to dispose of the appeals on merits in accordance with law after affording due opportunity of being heard to the appellant.

4. In the result, all the above captioned three appeals of the assessee stands partly allowed for statistical purposes.

Order pronounced on this 16th day of November, 2023.

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

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 16th November, 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. DR, ITAT, Panaji.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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