

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

BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER
AND
SHRI G.D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1106/PUN/2023
निर्धारण वर्ष / Assessment Year : 2018-19

Bank of Maharashtra,
1501, Lokmangal,
Shivajinagar, Pune-411005

PAN : AACCB0774B

.....अपीलार्थी / Appellant

बनाम / V/s.

Deputy Commissioner of Income Tax,
Circle – 1(1), Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Abhinash Daware
Revenue by : Shri Prakash Mane

सुनवाई की तारीख / Date of Hearing : 21-11-2023
घोषणा की तारीख / Date of Pronouncement : 23-11-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 27-09-2023 passed by the National Faceless Appeal Centre ("NFAC"), Delhi for assessment year 2018-19.

2. The assessee filed a letter dated 20-11-2023 through its Assistant General Manager (AGM), Financial Management & Accounts seeking adjournment stating that unavailability of its counsel due to some family

tragedy. The ld. DR pointed that the CIT(A), NFAC, Delhi dismissed the appeal of the non-prosecution. On perusal of the record, we note that the CIT(A), NFAC, Delhi issued 11 notices, wherein, the appeal was adjourned from time to time on the request of assessee seeking adjournment which is evident from para 5.3 of the impugned order. Further, the assessee raised ground No. 2 for violation of principles of natural justice before us. In view of the same, we note that there was no proper representation before the CIT(A), NFAC, Delhi, therefore, the adjournment application filed by the assessee is rejected and we proceed to hear the appeal with the assistance of ld. DR.

3. Heard ld. DR and perused the material available on record. The assessee filed return of income claiming loss, but however, the AO determined the tax liability on book profit u/s. 115JB of the Act inter alia making disallowance on account of section 14A r.w.r. 8D and disallowance of prior period expenses. The same were challenged before the CIT(A), NFAC, Delhi vide grounds forming part of Form No. 35. On perusal of the impugned order, we note that the CIT(A), NFAC, Delhi issued as many as 11 notices, we find the assessee sought adjournment in all the occasions except on 16-09-2022, 02-02-2023 and 31-08-2023 which clearly establishes that there was no assistance from the assessee in supporting the grounds raised in Form No. 35. Further, the CIT(A), NFAC, Delhi proceeded to confirm the order of AO having no option to decide the case on the basis of material available on record which is evident from para 8 of the impugned order. Thus, taking into facts and circumstances of the case and in the interest of justice, we deem it proper to remand the matter to the file of CIT(A), NFAC, Delhi 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.

4. In the result, the appeal of assessee is allowed for statistical purpose.

Order pronounced in the open court on 23rd November, 2023.

Sd/-
(G.D. Padmahshali)
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 23rd 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