

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.1001/PUN/2023
निर्धारण वर्ष / Assessment Year : 2010-11

M/s. Bhujbal Construction Company,
Gat No. 12/29, Someshwar Wadi,
Pashan, Haveli, Pune – 411008

PAN : AAFFB7317L

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward – 4(2), Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sarang Gudhate
Revenue by : Shri Ramnath P. Murkude

सुनवाई की तारीख / Date of Hearing : 22-11-2023
घोषणा की तारीख / Date of Pronouncement : 30-11-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 30-06-2023 passed by the National Faceless Appeal Centre ("NFAC"), Delhi for assessment year 2010-11.

2. At the outset, we note that the AO determined the income of the assessee at Rs.5,49,13,947/- against the returned income of Rs.1,25,40,827/- inter alia making addition vide paras 5.1 to 5.3, 6 and 7

vide assessment order dated 30-12-2017. The assessee challenged the order of AO before the NFAC, Delhi, however, the said appeal was dismissed for non-prosecution without there being any assistance from the assessee which is evident from para 4 of the impugned order, wherein, it is clearly observed that no submissions or documents filed by the assessee in the First Appellate proceedings. The ld. AR undertakes that the assessee is ready to prosecute its case before the NFAC, Delhi if this Tribunal affords an opportunity to the assessee. The ld. DR vehemently opposed the same by referring to para 4 of the impugned order and argued that the NFAC, Delhi has given ample opportunities to the assessee which were not utilized by the assessee, but however, 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 NFAC, Delhi for its fresh consideration. We make it clear that the assessee shall comply the notice issued by NFAC, Delhi without fail. In case of any such failure, the NFAC, Delhi is liberty to pass order on merits. 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 30th November, 2023.

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

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

पुणे / Pune; दिनांक / Dated : 30th 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