

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.1121/PUN/2023  
निर्धारण वर्ष / Assessment Year : 2015-16

Aluminium Profiles Limited,  
Ajay Pawar Swargandhar A 7 Bldg.,  
Flat No. 13, Uruli Kanchan, Tal.-Haveli,  
District-Pune-412202

PAN : AACCA4136G

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Department,  
NFAC, Delhi

.....प्रत्यर्थी / Respondent

Assessee by : Shri Rishikesh Kothawale  
Revenue by : Shri Ramnath P. Murkude

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

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 28-06-2023 passed by the National Faceless Appeal Centre ("NFAC"), Delhi for assessment year 2015-16.

2. At the outset, we note that the assessee is a domestic company engaged in the business of manufacturing of Aluminium Extruded of building construction, Electrical industries, and Transport Sections. The

assessee filed return of income declaring a total loss of Rs.1,05,43,149/- which was processed u/s. 143(1) of the Act. Thereafter, the case was selected for complete scrutiny, notices u/s. 143(2) and 142(1) of the Act were issued. There was no compliance by the assessee in respect to such statutory notices as it is evident from para 6 of the assessment order. The AO by issuing a final show cause notice, having found no compliance thereto, determined the total income of the assessee at Rs.1,97,26,941/- vide its order dated 22-12-2017 passed u/s. 144 of the Act to his best judgment. Aggrieved by the same, the assessee preferred an appeal before the CIT(A), NFAC, Delhi, it is noted that no compliance were made as it is evident from para 4 of the impugned order. The CIT(A), NFAC, Delhi dismissed the grounds of appeal raised by the assessee for non-prosecution.

3. The ld. AR submits that the assessee could not be represented before the CIT(A) as no notices were received and pleaded one more opportunity may be afforded to the assessee as the assessee is ready to prosecute its case before the CIT(A), NFAC, Delhi. The ld. DR vehemently opposed the same and drew our attention to para 6 of the assessment order and para 4 of the impugned order and argued that if Tribunal wishes to grant an opportunity, the assessee may be directed to prosecute its case before the CIT(A) without fail.

4. Having heard both the parties and considering the facts and circumstances of the case, we find there was no representation before the AO as well as the CIT(A) which clearly establishes that there was no opportunity for the assessee to contest its case. Therefore, taking into facts and circumstances of the case, submissions of ld. AR and ld. DR 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.

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

Order pronounced in the open court on 30<sup>th</sup> November, 2023.

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

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

पुणे / Pune; दिनांक / Dated : 30<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