

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1258/PUN/2023  
निर्धारण वर्ष / Assessment Year : 2012-13

Rama Rajendra Dhume, S. No.756, Aryaneshwar English Medium School, Sahakar Nagar, Padmawati, Pune- 411009. PAN : ANWPD0888N	Vs.	ITO, Ward-5(2), Pune.
Appellant		Respondent

Assessee by : Shri Pramod S. Shingte  
Revenue by : Shri Sourabh Nayak

Date of hearing : 14.12.2023  
Date of pronouncement : 14.12.2023

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of the National Faceless Appeal Centre, Delhi ['NFAC'] dated 05.10.2023 for the assessment year 2012-13.

2. Briefly, the facts of the case are that the appellant is an individual. No regular Return of Income under the provisions of section 139 of the Income Tax Act, 1961 ('the Act') was filed for the assessment year 2012-13. On receipt of the information that the appellant had made cash deposits of Rs.38,00,000/- with Lokseva

Sahakari Bank Ltd. during the year under consideration, a notice u/s 148 of the Act was issued on 30.03.2019. In response to notice u/s 148, no return of income was filed by the appellant. Based on this information, the assessment was completed by the Assessing Officer vide order dated 18.12.2019 passed u/s 147 r.w.s. 144 of the Act at a total income of Rs.22,51,250/-.

3. Being aggrieved by the above assessment order, an appeal was before the NFAC, who vide impugned order dismissed the appeal of the assessee for non-prosecution.

4. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

5. I heard the rival submissions and perused the material on record. From perusal of the impugned order, it is clear 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. Therefore, we vacate this finding of the NFAC.

6. In the circumstances, I remand the matter back to the file of the NFAC and direct to dispose of the appeal on merits in accordance with law after affording due opportunity of being heard to the appellant.

7. In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced on this 14<sup>th</sup> day of December, 2023.

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 14<sup>th</sup> December, 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. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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