

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B" : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA No.1079/PUN/2023
Assessment Year 2013-2014

Viva Swaraj, 94/24, Biharideep, Lane No.11, Prabhat Road, Pune – 411 004. Maharashtra. PAN AAGFV7141P	vs	The Dy. CIT, Circle-3, Shankar Sheth Road, Swargate, Pune PIN – 411 037. Maharashtra.
Appellant		Respondent

For Assessee :	Shri Nikhil Pathak
For Revenue :	Shri Umesh Phade

Date of Hearing :	14.12.2023
Date of Pronouncement :	14.12.2023

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2013-2014, arises against the National Faceless Appeal Centre [in short [the "NFAC"]] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1055109411(1), dated 14.08.2023, involving proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. We note at the outset from a perusal of the instant case file that the CIT(A)'s impugned lower appellate order, passed ex-parte; has not dealt with the relevant issue(s) on

merits in light of sec.250(6) of the Act requiring him to frame points of determination followed by a detailed discussion.

3. Learned DR invited our attention to the CIT(A)'s tabulation in para-4 of his impugned lower appellate order that the assessee had not put in appearance despite having received various hearing notice(s). We find no merit in the Revenue's instant technical objections once the CIT(A) has not dealt with the assessee's various substantive grounds on merits in foregoing terms. Faced with the situation, we deem it appropriate to restore the assessee's instant appeal back to the CIT(A) for his afresh adjudication preferably within three effective opportunities of hearing. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 14.12.2023.

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Pune, Dated 14th December, 2023

VBP/-

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The NFAC, Delhi.
4. The CIT-2, Pune.
5. DR, ITAT, "B" Bench, Pune.
6. Guard File.

BY ORDER,

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.