

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.38/PUN./2024  
Assessment Year 2017-2018

Tirupati Agency, 3302/3, Sahariya Apartment, Lane No.2, DHULE – 424 001 PAN AABFT3451B Maharashtra.	vs.	The Income Tax Officer, Ward – 2, Aaykar Bhavan, Opp. MSEB, Sakri Road, Dhule – 424 001 Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Sarang Gudhate
For Revenue :	Shri Gaurav K Singh

Date of Hearing :	26.02.2024
Date of Pronouncement :	26.02.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

This assessee's appeal for assessment year 2017-18, arise against Ld. Addl/JCIT(A), Mysore, Mysore's Din and Order No. ITBA/APL/S/250/2023-24/1057874971(1), dated 10.11.2023, involving proceedings u/s.143(1) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges at the outset with the able assistance coming from both the parties through their learned representatives that both the lower authorities has disallowed a sum of Rs.2,12,473/- treating the same as penal in nature and depreciation of of Rs.81,664/-. Mr.Gaurav Singh vehemently argued that the assessee

had not filed any explanation either before the Assessing Officer or in the lower appellate proceedings.

3. It is noticed that the Ld. CIT(A) has simply confirmed the order of the Assessing Officer, thereby not complying with sec.250(6) of the Act requiring him to give points for determination followed by a detailed adjudication thereof. Faced with the situation, I deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the Ld. CIT(A) for his afresh adjudication, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's onus and responsibility only to file and prove all the relevant facts in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open Court on 26.02.2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 26<sup>th</sup> February, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The NFAC, Delhi.
4.	The Pr. CIT, Pune concerned
5.	D.R. ITAT, "SMC" Bench, Pune.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches, Pune.