

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.100/PUN./2024
Assessment Year 2012-2013

| | | |
|---|-----|---|
| Ganesh Rangnath Gawate, W-Wing, Bharat Bazar, MIDC Chikalhana Road, MIDC, Aurangabad. PIN 431 001 PAN AIUPG6052A Maharashtra. | vs. | The Income Tax Officer, Ward – 1 (8), Aurangabad. |
| (Appellant) | | (Respondent) |

| | |
|----------------|---------------------|
| For Assessee : | -None- |
| For Revenue : | Shri Gaurav K Singh |

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|-------------------------|------------|
| Date of Hearing : | 26.02.2024 |
| Date of Pronouncement : | 27.02.2024 |

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2012-13, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1054982530(1), dated 09.08.2023, involving proceedings u/s. 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. He is accordingly proceeded ex-parte.

2. Learned DR Shri Gaurav Singh vehemently argued in light of both the lower authorities findings that neither this assessee could explain source of the impugned cash deposits amounting to Rs.31.31 lakhs despite being a non-filer nor he could

submit any justifiable reason in course of re-assessment framed on 02.12.2019 as well in the lower appellate proceedings.

3. I have given my thoughtful consideration to the Revenue's foregoing vehement submissions and find no reason to accept the same in entirety. This is for the precise reason that the NFAC's order under challenge has nowhere discussed merits of the various issues raised therein once it had proceeded to decide the assessee's appeal for non-appearance. Faced with the situation, it is deemed appropriate in larger interest of justice that the NFAC needs re-adjudicate the assessee's appeal afresh 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. Ordered accordingly.

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

Order pronounced in the open Court on 27.02.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 27th February, 2024

VBP/-

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| 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.