

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "SMC" BENCH : PUNE [VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1062/PUN./2023 [E-APPEAL]
Assessment Year 2012-2013

Shri Ramesh Ramrao Zinjurde, N-9, H-Sector 158/2, Shri Krishna Nagar, HUDCO, Aurangabad. PIN 431 003 PAN AAKPZ8517D Maharashtra.	vs.	The Income Tax Officer, Ward – 1 (5), Jeevan Suman, LIC Bldg., Town Centre, N-5, CIDCO, Jalgaon Road, Aurangabad – 431 003. Maharashtra.
(Appellant)		(Respondent)

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

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/250/2023-24/1054952249(1), dated 08.08.2023, 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. It emerges at the outset with the able assistance coming from Revenue side that both the learned lower authorities have rejected the assessee's explanation attributing source of cash deposits of Rs.40.71 lakhs as coming from the corresponding HUF. 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 next noticed from perusal of para-4, page-8 in the CIT(A)'s order that the assessee had duly filed some evidence before which have nowhere been rebutted in the lower appellate discussion running into a single para of five sentences i.e., para-5.1, page-9 in the impugned order thereby not complying with sec.250(6) of the Act requiring it 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 NFAC for its 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. These 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/-

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.