

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1063/PUN./2023 [E-APPEAL]  
Assessment Year 2017-2018

Shri Shailesh Shrikant Manivar-HUF, H.No.1143, GAT No.248/1, Maniyar Estate, Indraprastha, Paldhi, Jalgaon – 425 001. PAN AALHM7925D Maharashtra.	vs.	The Income Tax Officer, Ward – 1 (3), Income Tax Office, Old B J Market, Jalgaon. Maharashtra. PIN – 425 001
(Appellant)		(Respondent)

For Assessee :	Shri Vinay Kawadia
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 2017-18, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1055051969(1), dated 10.08.2023, involving proceedings u/s. 143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges at the outset with the able assistance coming from both the parties through their learned representatives that the learned lower authorities have rejected the assessee's explanation attributing source of interest paid of Rs.37,22,638/- to BHR Society 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-5.5, page-4 in the CIT(A)'s order that the since he has not received any information or documents, he had dismissed the appeal of the assessee, 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. 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 27<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.