

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.846/PUN./2023 [E-APPEAL]
Assessment Year 2011-2012

Shri Vilas Rangnath Kathe, Kathe Farm Near Priyanka Park, Untwadi, Nashik PIN – 422 008 PAN AXGPK1976J Maharashtra.	vs.	The Income Tax Officer, Ward – 1 (1), Income Tax Office Kendriya Rajaswa Bhavan, Gadkari Chowk, Old Agra Road, Nashik-422002. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Pramod Shingte
For Revenue :	Shri Gaurav K Singh

Date of Hearing :	27.02.2024
Date of Pronouncement :	27.02.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2011-12, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2022-23/1048374004(1), dated 30.12.2022, involving proceedings u/s. 144 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the NFAC has noted the assessee's continuous non-appearance in the lower appellate proceedings before rejecting the assessee's contentions vide ex-parte order under challenge. Shri Gaurav Singh could hardly dispute the clinching fact that the NFAC's order has nowhere decided the assessee's substantive grounds on merits as

contemplated u/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. 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/-

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.