

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1080/PUN./2023 [E-APPEAL]
Assessment Year 2017-2018

Arjun Mahadev Parab, Aros Bazar, Sawantwadi, Sindhudurg – 416 514 PAN ANJPP2323F Maharashtra.	vs.	The Income Tax Officer, Ward – Kudal, Kudal Vengurla Road, Kumbharwadi Kudal. Maharashtra. PIN – 416 520
(Appellant)		(Respondent)

For Assessee :	Shri Pramod S 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 2017-18, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1055371002(1), dated 23.08.2023, involving proceedings u/s. 147 r.w.s. 144 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 authorised representatives that both the learned lower authorities have ex-parte order by confirming the addition of Rs.11,78,200/- u/sec.69A of the Act and denying the credit for agricultural income of Rs.2,00,500/-. 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. I have heard the rival submissions and perused the material on record. It is an undisputed fact that both the learned al have passed ex-parte order and confirmed the impugned addition without adjudicating the issue(s) on merits. Thus, the NFAC 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 it's 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 //