

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1082/PUN./2023 [E-APPEAL]
Assessment Year 2016-2017

Arihant Jewellers, Shop 22, Kohinoor Arcade, Nigdi – 411 044. PAN AAZFA8768Q Maharashtra.	vs.	The Income Tax Officer, Ward – 9(1), Akurdi, Pune. Maharashtra. PIN – 411 044.
(Appellant)		(Respondent)

For Assessee :	-None-
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 2016-17, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1055025890(1), dated 10.08.2023, involving proceedings u/s. 143(3) of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. It 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 made impugned addition of Rs.17,64,207/- u/sec.68 of the Act. 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 the NFAC has passed its ex-parte order confirming the impugned addition without adjudicating the issue(s) on merits thereby not complying with sec.250(6) of the Act requiring it to frame points for determination followed by a detailed discussion 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.