

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE "SMC" BENCH : PUNE :

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.119/PUN./2024  
Assessment Year 2017-2018

Shakuntala Govindrao Varude, H.No.252 at Mhalsar, Post Mhalsar. Tal. Shindkheda, Dhule - 425 406. PAN APNPV6390J Maharashtra.	vs.	The Income Tax Officer, Ward - 1, Aayakar Bhavan, Opp. MSEB, Sakri Road, Dhule PIN - 424 001. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	CA Rohit S Tapadiya
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/250/2023-24/1057798690(1), dated 08.11.2023, 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 with the able assistance coming from both the parties through their learned authorised representatives that both the lower authorities have passed ex-parte order. Learned counsel appearing for the assessee submitted that opportunity of being heard is denied by the authorities below and therefore, he prayed that the matter may be

restored back to the Ld. CIT(A)'s for it's afresh appropriate adjudication on merits. The Learned DR is equally fair enough in not objecting to the above proposition.

3. I have given my thoughtful consideration to the foregoing vehement submissions of both the parties and find merit in the submissions of the learned counsel appearing for the assessee. This is for the precise reason that the authorities below has passed an ex-parte order without providing an opportunity of being heard to the assessee as per the settled legal proposition '*Audi-alteram-partem*' and nowhere discussed merits of the issues raised therein once it had proceeded to decide the assessee's appeal for non-appearance. Faced with the situation, it is deemed appropriate in larger interest of justice that the NFAC needs to re-adjudicate the assessee's appeal afresh 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 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.