

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.48/PUN./2024  
Assessment Year 2014-2015

M/s. Shree Ashapuri Urban Credit Co-op. Society Ltd., At Post & Taluka Sindkheda, Opp to Bus Stand, Sindkheda, Dist. Dhule. Maharashtra. PAN AAAJS2290Q	vs.	The Income Tax Officer, Ward – 3, Income Tax Office, Aaykar Bhavan, Sakri Road, Vidhya Vihar Colony, Dhule. PIN – 424 001. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Sanket Joshi
For Revenue :	Shri B.S. Rajpurohit

Date of Hearing :	28.02.2024
Date of Pronouncement :	28.02.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

This assessee's appeal for assessment year 2014-15, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1057866308(1), dated 10.11.2023, involving proceedings u/s. 143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties at length. Case file perused.

2. Coming to the assessee's sole substantive grievance raised in the instant appeal is that the both the learned lower authorities have erred in law in making adhoc addition of Rs.36,15,852/- by disallowing 40% of the expenses claimed in the P & L A/c and further denying deduction u/sec.80P on the said addition and made the impugned addition without properly appreciating the

explanation of the assessee and the learned counsel representing the assessee submitted that one more opportunity be given to put-forth the grievance of the assessee in the interest of substantial justice. The Learned DR is equally fair enough in not opposing the request of the assessee.

3. I have considered the rival submissions and perused the material on record. The clinching fact is that both the learned lower authorities have made the impugned addition without properly considering the explanation of the assessee. Thereby, the NFAC not complying with the provisions of sec.250(6) of the Act requiring it to give 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 28.02.2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 28<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.