

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1098/PUN./2023 [E-APPEAL]
Assessment Year 2017-2018

Shalia Jitendra Raka, 366, Rajni Kunj, Jaikisan Wadi, Jalgaon-425 001 PAN AAQPR2655A Maharashtra.	vs.	The Income Tax Officer, Ward – 1(2), Income Tax Office, Old B.J. Market, Jalgaon – 425 001. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Vinay Kawadia
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 2017-18, arises against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No. ITBA/NFAC/S/250/2023-24/1055797657(1), dated 06.09.2023, involving proceedings u/s. 144 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 passed the impugned respective ex-parte order(s) without affording proper opportunity, thereby, violated the principles of natural justice. He submitted that one more opportunity be given to the assessee to put-forth his grievances before the authorities

below. The Learned DR is equally fair enough in not opposing the same.

3. I have considered the rival submissions and perused the material on record. It is an undisputed fact that both the learned lower authorities have passed the impugned order(s) ex-parte qua the assessee and more particularly, 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 28th 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.