

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1132/PUN./2023 [E-APPEAL]
Assessment Year 2013-2014

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| Prafulla Pandharnath Newase, Shriram Traders, A/P Karjat Market Yard, Tal – Karjat, Ahmednagar. PIN – 414 402 PAN ABVPN5879N Maharashtra. | vs. | Additional/Joint/Deputy/ Assistant Commissioner of Income Tax,National Faceless Assessment Centre, Delhi. |
| (Appellant) | | (Respondent) |

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| For Assessee : | Shri Rohit S Tapadiya for C.V. Deshpande |
| For Revenue : | Shri B S Rajpurohit |

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| Date of Hearing : | 29.02.2024 |
| Date of Pronouncement : | 04.03.2024 |

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2013-14, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1055637754(1), dated 31.08.2023, 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 during the course of hearing with the able assistance coming from learned authorised representative representing the assessee that both the learned lower authorities have rejected the assessee's explanation and made the impugned addition of Rs.20.60 lakhs by incorrectly invoking provisions of

sec.69B of the Act without properly appreciating the fact that the assessee has enough funds to make investments in the partnership-firm and pleaded for one more opportunity be given to the assessee to put-forth his contentions before the NFAC. Mr.Rajpurohit vehemently argued that the assessee had not filed any explanation either before the Assessing Officer or in the lower appellate proceedings and, therefore, the ex-parte order passed by the NFAC be confirmed.

3. I have heard the submissions of both the parties and perused the case file. The Learned DR could hardly dispute the clinching fact that the NFAC's impugned lower appellate order has not only been passed ex-parte but also he has allegedly dealt with merits of the assessee's pleadings without complying with sec.250(6) of the Act requiring him to frame points of determination followed by a detailed adjudication thereupon. He has simply brushed aside the assessee's pleadings in otherwords. 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. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 04.03.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 04th March, 2024

VBP/-

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| 1. | The appellant |
| 2. | The respondent |
| 3. | The Pr. CIT, Pune concerned |
| 4. | D.R. ITAT, "SMC" Bench, Pune. |
| 5. | Guard File. |

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.