

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1179/PUN./2023 [E-APPEAL]
Assessment Year 2017-2018

Shri Jawaharlal Baburam Sharma, S/o. Babu Ram Sharma, Gali No.8, New Extn. Colony, Palwal-121 002. Haryana.	vs.	The Commissioner of Income Tax (Appeals) National Faceless Appeal Centre, Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Manoj Pal
For Revenue :	Shri Basavaraj Hiremath

Date of Hearing :	06.03.2024
Date of Pronouncement :	06.03.2024

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/250/2023-24/1055045214(1), dated 10.08.2023, involving proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. Learned DR vehemently argued during the course of hearing that the NFAC herein has rightly confirmed the assessment order of the Assessing Officer dated 18.12.2019 since the assessee failed to prove his pleadings despite notices. He, therefore, prayed that the order of the NFAC be confirmed.

3. I have heard the Learned DR and perused the record. During the course of hearing Shri Basavaraj could hardly rebut the clinching fact that the NFAC had not decided the lower appeal on merits and dismissed the appeal of the assessee thereby the impugned order of the NFAC is not in tune with sec.250(6) of the Act requiring it to frame points of determination followed by a detailed adjudication thereupon. Faced with this situation, I deem it appropriate in the larger interest of justice to restore the assessee's instant grounds 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. Delay of 33 days in filing the appeal before the tribunal is condoned as per assessee's solemn averments in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of substantial justice.

5. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 06.03.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 06th March, 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 //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.