

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE 'B' BENCHES :: PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER &
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

ITA No.896/PUN/2023
(A.Y. 2012-13)

Rotary Pratishthan, C/o Bipin Ramchandra Patne, Deep Enterprises, Vani Peth, Khed, Dist. Ratnagiri-415709	vs	ITO, Ward-4, Ratnagiri.
PAN: AABTR 1955 J		
Appellant		Respondent

Assessee by	:	None
Revenue by	:	Shri Sourabh Nayak, Addl. CIT
Date of hearing	:	06/03/2024
Date of pronouncement	:	07/03/2024

ORDER

Per PARTHA SARATHI CHAUDHURY, JM:

This appeal preferred by the assessee emanates from the order of National Faceless Appeal Centre [NFAC], Delhi, dated 28.07.2023 for A.Y.2012-13 as per the grounds of appeal on record.

2. In this case, the NFAC has dismissed the appeal of the assessee in *limine* on the ground of limitation without going into the merits. We observe from the order of NFAC, as evident at para 4 of its order, that the appeal by the assessee was filed with a delay of 07 years and 05 months. The assessee had submitted the reasons for late filing of the appeal. That, while dismissing the appeal, the NFAC has simply said that the reasons for delay in filing the appeal are not reasonable and, therefore, are not acceptable. The NFAC has not passed a speaking

order giving reasons as to why such reasons have not been found to be reasonable and after the reasons for delay has been submitted by the assessee, the NFAC has not enquired anything again from the assessee, meaning thereby, there has not been any examination or verification of the reasons for condonation of the delay filed by the assessee. That, a *quasi* judicial authority, the NFAC should pass a speaking order giving reasons for not condoning the delay and why such reasons filed by the assessee are not acceptable. In view thereof, we set aside the order of NFAC and remand the matter back to its file with a direction to deal with the condonation of delay petition specifically passing a speaking order regarding the said petition. With these directions, the matter is remanded back to the NFAC and it shall pass speaking order while complying with the principles of natural justice and the assessee is also directed to comply with all the hearing notices before the NFAC. Grounds of appeal stands allowed for statistical purposes.

3. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in open Court on 07th March, 2024.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Dated : March, 2024

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
4. The DR, ITAT, "B" Bench Pune.
5. Guard File.

By Order

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.