

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "SMC" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.158/PUN./2024
Assessment Year 2011-2012

Shri Vivek Vaman Velankar, Block No.1, Ganesh Chintan, Anand Nagar Road, Ratnagiri H.O. Maharashtra. PIN 415 612. PAN ACWPV4759R	vs.	The Income Tax Officer, Ward-1, Income Tax Office, Jail Road, Police Head Quarters, Ratnagiri – 415 612. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Kishor B Phadke
For Revenue :	Shri Basavaraj Hiremath

Date of Hearing :	08.03.2024
Date of Pronouncement :	08.03.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2011-12, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1058132923(1), dated 22.11.2023, involving proceedings u/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 that the NFAC has noted the assessee's continuous non-appearance in the lower appellate proceedings before rejecting his contentions vide ex-parte order under challenge. Shri Basavaraj could hardly dispute the clinching fact that the learned NFAC's order has nowhere decided the assessee's substantive grounds on merits as contemplated

u/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 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.

3. The impugned delay of 4 days herein 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.

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

Order pronounced in the open Court on 08.03.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 08th March, 2024

VBP/-

Copy to

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 //

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