

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

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.162/PUN./2024
Assessment Year 2015-2016

Shri Vijay Haribhau Kamble, 1, Elegance Apartments, Patil Lane No.2-B, College Road, Nasik PIN – 422 005. Maharashtra. PAN AJFPK9980P	vs.	The DCIT, Circle-1, Income Tax Office, Kendriya Rajaswa Bhavan, Gadkari Chowk, Nasik – 422 002. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Smt. Neha Deshpande

Date of Hearing :	11.03.2024
Date of Pronouncement :	11.03.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2015-2016, arises against the Addl./JCIT(A)-11, Delhi, Delhi's Din and Order No.ITBA/APL/S/250/2023-24/1058643650(1), dated 11.12.2023, involving proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. He is accordingly proceeded ex-parte.

2. It emerges during the course of hearing that the learned Addl./ JCIT(A)-11, Delhi has noted the assessee's continuous non-appearance in the lower appellate proceedings before rejecting his contentions vide ex-parte order under challenge. Smt. Neha could hardly dispute the clinching fact that the learned Addl./JCIT(A)-11,

Delhi'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 Addl./JCIT(A)-11, Delhi 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.

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

Order pronounced in the open Court on 11.03.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 11th 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.