

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

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1224/PUN./2023 [E-APPEAL]
Assessment Year 2017-2018

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|--|-----|---|
| Shri Somnath Shinde, SK Traders, Plot No.2, Market Yard, Station Road, Modnimb Madha, Solapur – 413 301 Maharashtra. PAN CJMPS7546C | vs. | The Income Tax Officer, Ward-2, Income Tax Office, Indraprasth Shopping Centre, Station Road, Pandharpur. Maharashtra. PIN - 413 304. |
| (Appellant) | | (Respondent) |

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| For Assessee : | Shri Pratik Sandbhor |
| For Revenue : | Smt. Neha Deshpande |

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| 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 2017-2018, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1056634253(1), dated 28.09.2023, 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 with the able assistance coming from both the sides against and in favour of the assessee that the learned Assessing Officer had made the impugned addition of Rs.22,30,664/- on assumption ignoring the fact that the said deposits are made out of the business of the assessee and income on same has already been offered to tax and during lower

appellate proceedings, the NFAC without giving proper opportunity of hearing passed the impugned ex-parte order. Shri Sandbhor pleaded that one more opportunity be given to the assessee to put-forth his grievances before the NFAC. Smt. Neha 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 this 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. 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/-

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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 //

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