

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

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1202/PUN./2023 [E-APPEAL]
Assessment Year 2011-2012

Shri Shailendra Singh Samdyan, H.No.826, 1 st Floor, Sector-9A, Gurgaon. Haryana - 122001 PAN BLRPS4696D	vs.	The Income Tax Officer, Ward-13(4), Aayakar Sadan, Bodhi Tower, 2 nd Floor, 548/2B, Salisbury Park, Pune-411 037. 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 2011-2022, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1056348149(1), dated 21.09.2023, involving proceedings u/s.143(3) r.w.s.147 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 NFAC 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 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 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.