

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

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER &
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA No.1238/PUN/2023
(A.Y. 2017-18)

Madhumati Manojkumar Kheradkar, Plot No. 154, Vishwesh, Balaji Nagar, Sangli. PAN: ALB:PK 2760 M	vs	ITO, Ward-1, Sangli.
Appellant		Respondent

Assessee by	:	None
Revenue by	:	Shri R.Y. Balawade, Addl. CIT
Date of hearing	:	11/03/2024
Date of pronouncement	:	11/03/2024

ORDER

Per PARTHA SARATHI CHAUDHURY, JM:

This appeal preferred by the assessee emanates from the order of National Faceless Appeal Centre [NFAC], Delhi, dated 12.09.2023 for A.Y.2017-18 as per the grounds of appeal on record.

2. At the time of hearing, none appeared for the assessee. The submissions of the Id.DR as well as the facts and documents on record have been considered and the matter is heard on merits.

3. That, as evident from the case records, it is an *ex-parte* order passed by the NFAC and in spite of being given sufficient opportunities of hearing, assessee had failed to provide relevant documents/details

and have not represented her case on merits. This fact is evident from para 10 of the NFAC's order, which is extracted for the sake of completeness as follows:-

"10. The appellant has filed this appeal and raised four grounds of appeal challenging the assessment order without even making any effort whatsoever to substantiate the contention made therein. Under the circumstances, since the grounds of appeal raised are baseless and without any documentary evidence, the same are not tenable. No infirmity is noticed in the assessment order also. Hence, it is opined all the grounds of appeal deserve to be dismissed as no substantiating documentary proof was furnished either during the course of appellate or assessment proceedings."

4. Considering the entirety of facts and circumstances in this case, we are of the considered view that the substantive rights and liabilities of the parties herein, are yet to be determined in this case. Since, there were no documentary evidences or submissions by the assessee the grounds of appeal were dismissed. That, for the very fact that the Income Tax laws are welfare legislations and not penal in nature, therefore, we are inclined to provide one final opportunity to the assessee to represent her case on merits before the NFAC. In view thereof, we set aside the order of NFAC and remand the matter back to its file for *de novo* adjudication and at the same time, we direct the assessee that this being the final opportunity, she must file all relevant documents/details/evidences before the NFAC and represent her case substantively on merits. The NFAC shall adjudicate complying with the principles of natural justice. Grounds of appeal stands allowed for statistical purposes.

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

Order pronounced in open Court on 11th March, 2024.

Sd/-
(DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Dated : 11th March, 2024

vr/-

Copy to :

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

By Order

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.