

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI G D PADMAHSHALI, ACCOUNTANT MEMBER

I.T.A.No.1444/PUN./2023  
Assessment Year 2013-2014

|   |     |   |
|---|-----|---|
| Mr. Ankush Jayprakash<br>Pardeshi, Ankush Hosiery,<br>M.G. Road, Opp Kohinoor,<br>Ahmednagar – 414 001.<br>Maharashtra.<br>PAN AKVPP9586F | vs. | The Income Tax Officer,<br>Ward-2, Behind Natraj Hotel,<br>Ahmednagar – 414 001<br>Maharashtra. |
| (Appellant)   |     | (Respondent)  |

|                |                        |
|----------------|------------------------|
| For Assessee : | Shri Abhay A Avachat   |
| For Revenue :  | Shri Ramnath P Murkude |

|                         |            |
|-------------------------|------------|
| Date of Hearing :       | 08.03.2024 |
| Date of Pronouncement : | 12.03.2024 |

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

This assessee's appeal for assessment year 2013-14, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1057192695(1), dated 18.10.2023, involving proceedings u/s.147 r.w.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 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 12.03.2024.

Sd/-  
[GD PADMAHSHALI]  
ACCOUNTANT MEMBER  
Pune, Dated 12<sup>th</sup> March, 2024  
VBP/-  
Copy to

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

|    |                             |
|----|-----------------------------|
| 1. | The appellant               |
| 2. | The respondent              |
| 3. | The Pr. CIT, Pune concerned |
| 4. | D.R. ITAT, "A" Bench, Pune. |
| 5. | Guard File.                 |

//By Order//

//True Copy //

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