

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.988/PUN./2023 [E-APPEAL]
Assessment Year 2017-2018

Shivaji Nagri Sahakari Patsanstha Maryadit Panhala, Near St. Stand Road, PANHALA – 416 201. Dist. Kolhapur. Maharashtra. PAN AAEAS3875J (Appellant)	vs.	The Income Tax Officer, Ward-1, Aayakar Bhavan, CS No.31-C/2, E-Ward, Tarabai Park, KOLHAPUR-416003. Maharashtra. (Respondent)
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For Assessee :	Shri Pramod S Shingte
For Revenue :	Smt. Neha Deshpande

Date of Hearing :	12.03.2024
Date of Pronouncement :	12.03.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2017-18, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1055185624(1), dated 17.08.2023, 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 the learned counsel representing the assessee submitted that both the learned lower authorities have passed ex-parte order without considering the submissions of the assessee with respect of estimation of income of the assessee society at Rs.23,17,818/- and disallowing sec.80P deduction of Rs.84,942/-. 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 12.03.2024.

Sd/
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 12th 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.