

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.15/NAG./2023
Assessment Year 2018-2019

Gwalior Alcobrew Pvt. Ltd., 480, Shriram Complex, Apartment No.202, 2 nd Floor, Jaripatka, Nagpur. PIN – 440 014 PAN AAACG6258K Maharashtra	vs.	The ACIT, Circle-2, Aaykar Bhawan, Telankhedi Road, Civil Lines, Nagpur. PIN – 440 001.
(Appellant)		(Respondent)

For Assessee :	Shri K.P. Dewani, Advocate
For Revenue :	Shri Abhay Y. Marathe, Sr. DR

Date of Hearing :	29.02.2024
Date of Pronouncement :	29.02.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

This assessee's appeal for assessment year 2018-2019, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2022-23/1047693621(1), dated 29.11.2022, involving proceedings u/s. 143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges at the outset with the able assistance coming from both the parties that the Assessing Officer's order in question dated 25.01.2021 forming subject matter of appeal before the NFAC had nowhere made any disallowance u/sec.36(1)(va) r.w.s.2(24)(x)

of the Act. That being the clinching fact evident during the course of hearing, we hardly see any merit in the assessee's instant appeal for want of valid cause of action. Learned counsel representing the assessee fails to rebut the same before us.

3. The impugned delay of 1077 days is condoned as per assessee's solemn averments in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of substantial justice.

4. This assessee's appeal is dismissed in above terms.

Order pronounced in the open Court on 29.02.2024.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 29th February, 2024

VBP/-

Copy to

1.	The appellant.
2.	The respondent
3.	The CIT, Nagpur concerned
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.