

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE "SMC" BENCH : PUNE [VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.Nos.217 & 219/PUN./2024  
Assessment Years 2010-2011 & 2012-2013

Mr. Ramnath Bajpai B.No.5, S.No.245, Anant Co-op Housing Society, Avundh, Pune – 411 007 Maharashtra. PAN AILPB5763E	vs.	The Income Tax Officer, Ward – 4 (4), Aayakar Sadan, Bodhi Tower, Salisbury Park, Pune – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Manish Mehta

Date of Hearing :	18.03.2024
Date of Pronouncement :	19.03.2024

**ORDER**

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

These assessee's twin appeals arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's as many Din and Order Nos.ITBA/NFAC/S/250/2022-23/1057388803(1) and 1057392168(1), both dated 26.10.2023, for the assessment years 2010-11 and 2012-13, respectively, involving proceedings u/s.147 r.w.s.144 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 learned "NFAC" has refused to condone 118 days delay in filing of each of the lower appeals despite the fact that the assessee had claimed to have received the assessment order's on 19.04.2018. Learned NFAC

has not even indicated that the assessee's above condonation averment was not acceptable being incorrect. Faced with this situation, I quote Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) and direct the learned NFAC to re-adjudicate the assessee's appeal on merits and as per law, 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. These assessee's twin appeals I.T.A.Nos.217 & 219/PUN./2024 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 19.03.2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 19<sup>th</sup> 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.