

आयकर अपीलीय अधिकरण “एक सदस्य मामला” न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.847/PUN/2023  
निर्धारण वर्ष / Assessment Year : 2011-12

Mangal Babasaheb Bandal,  
S. No. 813, Swami Balaji Gruh,  
Prakalpa, Deshmukhwadi,  
Shivane – 411023

PAN : ANYPB2826L

.....अपीलार्थी / Appellant

बनाम / V/s.

Income Tax Officer,  
Ward – 6(5), Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Saurabh J. Patil  
Revenue by : Shri Kalpesh Rupavatiya

सुनवाई की तारीख / Date of Hearing : 09-02-2024  
घोषणा की तारीख / Date of Pronouncement : 20-03-2024

आदेश / ORDER

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the assessee against the order dated 07-06-2023 passed by the National Faceless Appeal Centre (“NFAC”), Delhi for assessment year 2011-12.

2. The sole ground raised by the assessee challenging the action of CIT(A) in confirming the order of AO in invoking the provisions of section 50C of the Act.

3. We note that the assessee is an individual, filed return of income in response to the notice issued u/s. 148 of the Act declaring income at Nil. The AO made addition of Rs.2,94,680/- on account of Long Term Capital Gain. The CIT(A) confirmed the same ex-parte of the assessee. We note that the ld. AR has undertaken that the assessee is ready to prosecute his case by filing relevant evidences in support of grounds raised in Form No. 35 before the CIT(A) and taking into the said undertaking, in view of the facts and circumstances of the case, we deem it proper to remand the matter to the file of CIT(A) for his fresh consideration. We also make it clear that the assessee shall comply with the notices issued by the CIT(A) without fail, failing which the CIT(A) is directed to dispose off the appeal, in accordance with the law as contemplated under sub-section (6) of section 250 of the Act. Further, the assessee is liberty to file evidence, if any, in support of his claim. Thus, the grounds raised by the assessee are allowed for statistical purpose.

4. In the result, the appeal of assessee is allowed for statistical purpose.

Order pronounced in the open court on 20<sup>th</sup> March, 2024.

Sd/-  
(Om Prakash Kant)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 20<sup>th</sup> March, 2024.  
रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक सदस्य मामला" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune