

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "SMC" BENCH : PUNE [VIRTUAL HEARING]
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

आयकर अपील सं. /ITA Nos.21 & 22/PUN/2024
निर्धारण वर्ष / Assessment Years : 2017-18 & 2018-19

Ganraj Township LLP, 5, San Mahu Complex, Bund Garden Road, Camp, Pune 411 001, Maharashtra PAN : AALFG2592A	vs.	DCIT, CPC, Bengaluru
(Appellant)		(Respondent)

For Assessee :	Shri Krishna Vipin Gujarathi
For Revenue :	Smt. Neha Deshpande

Date of Hearing :	13.03.2024
Date of Pronouncement :	26.03.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

The assessee's twin appeals ITA Nos.21 & 22/PUN/2024, for assessment years 2017-18 and 2018-19, arise against the Addl./JCIT(A)-4, Kolkata; Din(s) and Order Nos.ITBA/APL/S/250/2023-24/1057776264(1) and ITBA/APL/S/250/ 2023-24/1057774302(1), both dated 07.11.2023, involving proceedings u/s.143(1) of the Income Tax Act, 1961 (in short "the Act"), respectively.

Heard both the parties at length. Case file perused.

2. Ms. Deshpande vehemently argued during the course of hearing that the assessee herein had been rightly proceeded *ex parte* in the lower appellate proceedings on account of its failure to respond to the NFAC's notices served

at the given e-mail address(es). She fails to dispute the clinching identical fact in both the impugned appellate orders that the same have nowhere been complied with u/s.250(6) of the Act requiring framing of points of determination followed by a detailed adjudication thereupon. Therefore, keeping in mind the clinching fact that the concept of faceless hearing is newly introduced system wherein some unintended doubts regarding service of notices could not be altogether ruled out, it is deemed appropriate to restore the assessee's instant twin appeals back to the learned NFAC for afresh adjudication in accordance with law, preferably within three effective opportunities of hearing subject to rider that it shall be the taxpayer's onus only to plead and prove all facts with the relevant evidences in consequential proceedings.

3. These assessee's twin appeals 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 26.03.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated : 26th March, 2024
Satish

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.