

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

आयकर अपील सं. /ITA No.1253/PUN/2023

निर्धारण वर्ष / Assessment Year : 2018-19

Sonal Pralhad Patil, Flat No.12, Pritam Appartment, Pendse Colony, Vikas Nagar, Kiwale, Pune 412 101 Maharashtra PAN : BHDPP3148R (Appellant)	vs.	Income Tax Officer, Jalna (Respondent)
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For Assessee :	None
For Revenue :	Smt. Neha Deshpande

Date of Hearing :	14.03.2024
Date of Pronouncement :	26.03.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2018-19, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No.ITBA/NFAC/S/250/2023-24/1056625569(1), dated 28.09.2023, 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 at the outset with the able assistance coming from the Revenue side that the CIT(A) has dismissed the assessee's appeal *in limine* for want of payment of amount of advance tax payable. Ms. Deshpande could

hardly dispute that neither the Id. NFAC has given any notice to this effect to the assessee nor there is any specific finding therein about payment of advance tax payable as per the provisions of the Act. There is not even a whisper as to how much is the advance tax payable from the assessee's side. Faced with this situation, the assessee's instant appeal is restored back to the NFAC for its afresh appropriate adjudication as per law without any notion on merits, 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 evidence(s) in consequential proceedings.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 26th March, 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.