

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

आयकर अपील सं. /ITA No.105/PUN/2024

निर्धारण वर्ष / Assessment Year : 2021-22

Bharat Milling Industries, A-15, Nice, MIDC Area, Satpur – 422 007 Maharashtra PAN : AACFB4343H (Appellant)	vs.	ADIT, CPC, Bengaluru (Respondent)
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For Assessee :	None
For Revenue :	Shri Sourabh Nayak

Date of Hearing :	14.03.2024
Date of Pronouncement :	27.03.2024

**ORDER**

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

This assessee's appeal for assessment year 2021-22, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No.ITBA/NFAC/S/250/2023-24/1058111737(1), dated 21.11.2023, involving proceedings u/s.154 r.w.s.143(1) of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. It is accordingly proceeded *ex parte*.

2. Mr. Nayak vehemently argued during the course of hearing that the learned NFAC has rightly refused to condone the 227 days delay in filing of the lower appeal against the impugned intimation by the CPC dated

13.12.2022 u/s.154 r.w.s.143(1) of the Act. He could hardly rebut the clinching fact that there is no indication in the learned NFAC's order *inter alia* throwing sufficient light on the relevant hearing notices sent/served on the assessee enabling it to explain the impugned delay stated to be attributable to communication gap(s) at various levels. And also that there is no adjudication on merits regarding the allowability of remuneration admissible to partners and TDS credit claim etc; as the case may be. Faced with this situation, I hereby condone the above stated delay in filing of the lower appeal and direct the learned NFAC to proceed with the assessee's grounds herein afresh as per law which may be concluded within three effective opportunities of hearing.

3. In the result, this assessee's appeal is allowed for statistical purposes.

Order pronounced in the open Court on 27<sup>th</sup> March, 2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated : 27<sup>th</sup> 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.

//True Copy //

//By Order //

Sr. Private Secretary, ITAT,  
Pune Benches, Pune.