

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

आयकर अपील सं. /ITA No.36/PUN/2024

निर्धारण वर्ष / Assessment Year : 2015-16

Rajesh Bhalchandra Gharat, Flat No.102, P.No.120/131, Deepraj Building, B Wing, Sector-9, New Panvel, Navi Mumbai – 410206 Maharashtra PAN : AGLPG5151B	vs.	Income Tax Officer, Ward-1, Panvel Raigad
(Appellant)		(Respondent)

For Assessee :	None
For Revenue :	Shri Sourabh Nayak

Date of Hearing :	14.03.2024
Date of Pronouncement :	28.03.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2015-16, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No.ITBA/NFAC/S/250/2023-24/1055923148(1), dated 11.09.2023, involving proceedings u/s.143(3) 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 learned NFAC has passed its cryptic and totally non

speaking order; affirming the Assessing Officer's impugned action, without dealing with merits of the corresponding issues as contemplated u/s.250(6) of the Act. Faced with this situation, the assessee's substantive grounds pleaded in the instant appeal are hereby restored to the NFAC for fresh appropriate adjudication in accordance with law, preferably within three effective opportunities of hearing subject to rider that it shall be the assessee'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 28th March, 2024

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated : 28th 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.