

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "SMC" BENCH : PUNE
[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1457/PUN./2023 [E-APPEAL]
Assessment Year 2018-2019

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| Shri Venkata Rajasekhar Radhakrishna Murthy Mummaneni, Flat No.303/ 302, Building No.2, Gurusharanam Complex, Market Yard, Panvel. Maharashtra. PIN-410 206. PAN ALVPM5641D | vs. | Assistant Commissioner of Income Tax, Central Circle-1, Govt. of India, Ministry of Finance, THANE – 400 601. Maharashtra. |
| (Appellant) | | (Respondent) |

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| For Assessee : | -None- |
| For Revenue : | Shri Shashank Deogadkar |

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| Date of Hearing : | 28.03.2024 |
| Date of Pronouncement : | 16.04.2024 |

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2018-19, arises against the CIT(A), Pune-11, Pune's Din and Order No. ITBA/APL/S/250/2023-24/1054742873(1), dated 31.07.2023 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 during the course of hearing that the CIT(A) has noted the assessee's continuous non-appearance in the lower appellate proceedings before rejecting the assessee's contentions vide ex-parte order under challenge. Shri Shashank could hardly

dispute the clinching fact that the CIT(A)'s order has nowhere decided the assessee's substantive grounds on merits as contemplated u/sec.250(6) of the Act requiring it to give points for determination followed by a detailed adjudication thereof. Faced with the situation, I deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A), Pune-11, Pune for it's afresh adjudication, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's onus and responsibility only to file and prove all the relevant facts in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open Court on 16.04.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 16th April, 2024

VBP/-

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| 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.