

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE “SMC” BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.179/PUN./2024 [E-APPEAL]

Assessment Year 2017-2018

Mr. Yogita Bapu Mahajan, Morfal Galli, Near Shantinath Patpedhi, Parola Dist. JALGAON - 425 111. Maharashtra. PAN CHCPM4983P	vs.	The Income Tax Officer, Ward – 2 (3), 2 <sup>nd</sup> Floor, Old B.J. Market, JALGAON – 425 001. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Manish Mehta

Date of Hearing :	18.03.2024
Date of Pronouncement :	17.04.2024

**ORDER**

This assessee’s appeal for assessment year 2017-18, arises against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No. ITBA/NFAC/S/250/2023-24/1055177885(1), dated 17.08.2023, involving proceedings u/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. The assessee pleads the following substantive grounds in the instant appeal :

- 1) *“In the facts, circumstances and position of law, l ion. OT (A), NFAC, Delhi erred in not annulling the assessment passed u/s. 144.*

- 2) *In the facts, circumstances and position of law, Hon.CIT(A), NFAC, Delhi erred in confirming the addition of Rs.10,31,500/- under section 69A in respect of pigmy deposits into the bank account, which are duly reflected in the regular books of accounts maintained.*
- 3) *In the facts, circumstances and position of law, Hon. CIT(A), NFAC, Delhi erred in confirming the addition of Rs.12,50,000/- u/s.69A in respect of cash deposits into the bank accounts, which were duly reflected in the regular books of accounts maintained.*
- 4) *In the facts, circumstances and position of law, Hon. CIT(A), NFAC, Delhi erred in confirming the addition of Rs.4,63,220/- by estimating net income @ 8% on sales of Rs.57,90,245/-.*
- 5) *Appellant craves leave to add, alter, amend or substitute to the above grounds of appeal at the time of hearing.”*

2. It emerges during the course of hearing that the NFAC 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. Mr. Mehta 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 NFAC 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.

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

Order pronounced in the open Court on 17.04.2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 17<sup>th</sup> April, 2024

VBP/-  
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.