

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.200/PUN./2024 [E-APPEAL]

Assessment Year 2016-2017

3M 3S Technology, 201-Lily Regency Garden, Sector-6, Kharghar-410210. Maharashtra. PAN AAAFZ6522G	vs.	The ACIT, Trifred Tower, 3 <sup>rd</sup> Floor, Opp. Khanda Colony, New Panvel – 410 206 Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Dipen Tanna
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 2016-17, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1054268257(1), dated 11.07.2023, involving proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

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. 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 its 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.