

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE “SMC” BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.253/PUN./2024 [E-APPEAL]

Assessment Year 2011-2012

Shri Satish Baburao Dahale, Dahale Jewellers, Sarafa Market, GANGAKHED – 431 514 Maharashtra. PAN AYHPD6470E	vs.	The Income Tax Officer, Ward-1, Near Railway Station, PARBHANI – 431 514. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Shirude M R

Date of Hearing :	20.03.2024
Date of Pronouncement :	17.04.2024

ORDER

This assessee’s appeal for assessment year 2011-12, arises against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No. ITBA/NFAC/S/250/2023-24/1057844976(1), dated 09.11.2023, 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. 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. Shirude 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 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 17th 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.