

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

I.T.A.No.24/NAG./2023
Assessment Year 2017-2018

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|-------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------|
| Videhi Sadguru Jagannath Maharaj Sansthan, Bhandewada, WANI. PIN – 445 304 Maharashtra PAN AAATV6067C | vs. | The Income Tax Officer, Ward-4 (Exemption), Nagpur – 440 006. Maharashtra. |
| (Appellant) | | (Respondent) |

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|----------------|-----------------------|
| For Assessee : | -None- |
| For Revenue : | Shri Abhay Y. Marathe |

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|-------------------------|------------|
| Date of Hearing : | 22.03.2024 |
| 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/250/2022-23/1046549792(1), dated 31.10.2022, involving proceedings u/s. 154 of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. It is accordingly proceeded ex-parte.

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 impugned order under challenge. Mr. Marathe could hardly dispute the clinching fact that the NFAC'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. Delay of 20 days in filing the instant appeal is condoned as per assessee's solemn averments in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of substantial justice.

4. 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

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| 1. | The appellant |
| 2. | The respondent |
| 3. | The Pr. CIT, Nagpur concerned |
| 4. | D.R. ITAT, "SMC" Bench, Nagpur. |
| 5. | Guard File. |

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.