

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR “SMC” BENCH : NAGOOR

[THROUGH VIRTUAL HEARING AT ITAT : PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.97/NAG./2023
Assessment Year 2014-2015

Shri Naresh Pukhraj Sharma, Near Kalaram Mandir, Sarafa Bazar, Amravati - 444 601. Maharashtra. PAN ANMPS3409C	vs.	The Income Tax Officer, Ward-4, Aayakar Bhawan, Abapeth, Amravati Maharashtra. PIN – 444 602.
(Appellant)		(Respondent)

For Assessee :	Shri Rajesh V. Loya, C.A.
For Revenue :	Shri Abhay Y. Marathe, Sr. DR
Date of Hearing :	26.03.2024
Date of Pronouncement :	19.04.2024

ORDER

This assessee’s appeal for assessment year 2014-2015 arise against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No.ITBA/NFAC/S/250/2022-23/1049857481(1) dated 17.02.2023, 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. Shri Marathe 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 19.04.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 19th April, 2024

VBP/-

Copy to

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

//By Order//

//True Copy //

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