

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCH : NAGOOR

[THROUGH VIRTUAL HEARING AT ITAT : PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

I.T.A.Nos.81 & 82/NAG./2023  
Assessment Year 2011-2012

Shri Fattesing Punaji Dhabre, Plot No.132, Chandan Nagar, Post Hanuman Nagar, Chandra Nagar, NAGPUR. PIN - 440 009. Maharashtra. PAN BACPD6505Q	vs.	The Income Tax Officer, Ward-3(1), BSNL RTTC Nagpur (Regional Telecom Training Center), Communication Road, Seminary Hills, NAGPUR. Maharashtra. PIN – 440 006.
(Appellant)		(Respondent)

For Assessee :	CA AsliyaRoza
For Revenue :	Shri Abhay Y. Marathe, Sr. DR

Date of Hearing :	28.03.2024
Date of Pronouncement :	19.04.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

These assessee's twin appeals ITA.Nos.81 & 82/  
NAG./2023 for assessment year 2011-2012 arise against the  
National Faceless Appeal Centre [in short the "NFAC"] Delhi's  
as many Din and Order Nos. ITBA/NFAC/S/250/2022-  
23/1048032980(1); 1047608575(1); dated 15.12.2022 and  
23.11.2022, involving proceedings u/s.144 r.w.s.263 and  
271(1)(c) of the Income Tax Act, 1961 (in short "the Act");  
respectively.

Heard both the parties. Case files perused.

2. A combined perusal of both these case files suggests that the NFAC's twin impugned lower appellate orders herein; affirming the Assessing Officer's action making quantum addition(s) as well as sec.271(1)(c) penalty(ies); have been passed ex-parte and that too without framing the points for determination followed by a detailed adjudication thereupon, as prescribed u/sec.250(6) of the Act. This clinching fact has gone un-rebutted from the department's side during the course of hearing.

3. Faced with this situation and in light of the identical factual backdrop that the NFAC has not decided anything on merits, we deem it appropriate to restore the assessee's instant twin appeals back to the NFAC for it's afresh adjudication on merits, 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.

4. These assessee's twin appeals are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 19.04.2024.

Sd/-  
[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 19<sup>th</sup> April, 2024

VBP/-

Copy to

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

//By Order//

//True Copy //

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