

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

I.T.A.No.232/NAG./2023  
Assessment Year 2011-2012

Shobha Rajendra Somani, 8-Jawahar Colony, Pusad Road, Washim – 444 505 Maharashtra PAN ALTPS7167A	vs.	The Income Tax Officer, Ward-3, ITO Bldg., BSNL RTTC AKOLA – 444 001. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Anand Mundra, C.A.
For Revenue :	Shri Abhay Y. Marathe, Sr. DR

Date of Hearing :	18.03.2024
Date of Pronouncement :	22.04.2024

**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/250/2023-24/1053150146(1), dated 24.05.2023, involving proceedings u/s. 143(3) r.w.s.147 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 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. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 22.04.2024.

[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 22<sup>nd</sup> April, 2024

VBP/-

Copy to

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.