

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

I.T.A.No.313/NAG./2023  
Assessment Year 2017-2018

Amol Devidas Wagh, Plot No.251, Hill Top Colony, Amrawati Road, 8 <sup>th</sup> Mile, Nagpur – 440 033 Maharashtra PAN ABDPW9207H	vs.	The Income Tax Officer, Ward-3(5), BSNL RTTC Bldg., Seminary Hills Road, CPWD Colony, Manav Seva Nagar, Nagpur – 440 006. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Mahavir Atal, C.A.
For Revenue :	Shri Abhay Y. Marathe, Sr. DR

Date of Hearing :	21.03.2024
Date of Pronouncement :	22.04.2024

**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/250/2023-24/1054765650(1), dated 01.08.2023, involving proceedings u/s. 144 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.