

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.411/NAG./2023  
Assessment Year 2013-2014

Smt. Chandrakala Shivmangal Dubey, Plot No.138, Abhyankar Nagar, Nagpur – 440 022. Maharashtra. PAN ACKPD2131P	vs.	The Income Tax Officer, Ward-1 (2), MECL Bldg., Dr. Baba Saheb Ambedkar Bhavan, Seminary Hills, Nagpur. PIN – 440 006. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Abhay Y. Marathe, Sr. DR

Date of Hearing :	26.03.2024
Date of Pronouncement :	22.04.2024

**ORDER**

This assessee’s appeal for assessment year 2013-2014 arise against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No.ITBA/NFAC/S/250/2023-24/1057268117(1) dated 20.10.2023, involving proceedings u/s.147 r.w.s.143(3) of the Income Tax Act, 1961 (in short “the Act”).

Case called twice. None appears at assessee’s behest. She 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 long term capital gains deduction u/sec.54 of the Act to the tune of Rs.37,19,257/- vide impugned order under challenge. Shri Marathe

could hardly dispute the clinching fact that the NFAC's order has nowhere decided the assessee's substantive ground 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.

Sd/-  
[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, "Nagpur-SMC" Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

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