

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE “SMC” BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.310/PUN./2024 [E-APPEAL]

Assessment Year 2016-2017

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|---------------------------------------------------------------------------------------------------------------------|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mr. Harish Arvind Alhat, Near Bus Stop Villa, Moshi Haveli, Pune – 412 105. Maharashtra. PAN AMOPA9701G | vs. | The Income Tax Officer, Ward-10(1), Pratyakshakar Bhavan, Dr. Ambedkar Marg, Near Akurdi Railway Station, Pune – 411 044. Maharashtra. |
| (Appellant) | | (Respondent) |

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|----------------|-----------------------------------------------|
| For Assessee : | Shri Hari Krishan And Shri Arrchena Shetty |
| For Revenue : | Shri Manish Mehta |

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|-------------------------|------------|
| Date of Hearing : | 21.03.2024 |
| Date of Pronouncement : | 22.04.2024 |

ORDER

This assessee’s appeal for assessment year 2016-17, arises against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No. ITBA/NFAC/S/250/2023-24/1059758905(1), dated 16.01.2024, involving proceedings u/s.147 r.w.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 ex-parte order under challenge. Mr. Mehta 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 22nd April, 2024

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

//By Order//

//True Copy //

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