

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE “SMC” BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.390/PUN./2024 [E-APPEAL]

Assessment Year 2015-2016

Mr. Sandeep Raghunath Patil, Plot no.22, B-Ward, Sambhaji Housing Society, Varshanagar, KOLHAPUR PIN – 416 102. Maharashtra. PAN AIQPP2017A	vs.	The Income Tax Officer, Ward-1(1), Aayakar Bhavan, 31-C/2 E-Ward, Tarabai Park, KOLHAPUR – 416 003. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Manish Mehta

Date of Hearing :	22.03.2024
Date of Pronouncement :	22.04.2024

ORDER

This assessee’s appeal for assessment year 2015-16, arises against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No. ITBA/NFAC/S/250/2023-24/1059181457(1), dated 29.12.2023, involving proceedings u/s.147 r.w.s.144 of the Income Tax Act, 1961 (in short “the Act”).

Case called twice. None appears at assessee’s behest. He 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 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.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 22nd April, 2024

VBP/-
Copy to

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.