

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE “SMC” BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.436/PUN./2024 [E-APPEAL]

Assessment Year 2011-2012

Shri Sudhakar Gopal Joshi, 1761 E-Ward, 9 th Lane, Rajarampuri, KOLHAPUR. Maharashtra. PAN AAYPJ5990L PIN – 416 008.	vs.	The Income Tax Officer, Ward-2(1), Aayakar Bhavan, ITO E-Ward, Tarabai Park, KOLHAPUR. Maharashtra. PIN – 416 003.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Somnath M Wajale

Date of Hearing :	23.04.2024
Date of Pronouncement :	24.04.2024

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/250/2023-24/1059878477(1), dated 18.01.2024, involving proceedings u/s.143(3) r.w.s.147 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. Wajale 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 24.04.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 24th 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.