

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.421/PUN./2024 [E-APPEAL]
Assessment Year 2018-2019

Urja Cooperative Credit Society Limited, 1751 Siddhivinayak Apartment, Dr. P R Patil Marg, Dr Ambedkar Road, SANGLI PIN – 415 416 Maharashtra. PAN AAGAS5309B	vs.	The Assessing Officer, Ward-1, Income Tax Department, Opp. to Birnale College, SANGLI – 416 416. Maharashtra.
(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 2018-19, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No.ITBA/NFAC/S/250/2023-24/1059419271(1), dated 05.01.2024, involving proceedings u/s.147 of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. It is accordingly proceeded ex-parte.

2. It emerges during the course of hearing with the able assistance coming from the Revenue's side that the CIT(A)

has dismissed the assessee's lower appeal as infructuous being a "duplicate" appeal. Mr. Wazale vehemently argued in light of the CIT(A)'s detailed discussion in page-12 extracting "screen-shot" that the assessee herein has not suffered any prejudice as it will be still at liberty to pursue the another lower appeal preferred against the assessment dated 15.09.2021.

3. I have given my thoughtful consideration to the assessee's pleadings and Revenue's vehement arguments. It is made clear that although the assessee's pleadings nowhere dispute the foregoing clinching fact of "duplicate appeals" filed against very assessment order dated 15.09.2021; the fact remains that the CIT(A) could not have dismissed its impugned lower appeal as infructuous without deciding the other quantum appeal. It is in these clinching facts and in the larger interest of justice that this tribunal deems it appropriate to restore the assessee's instant appeal back to the CIT(A) for his appropriate adjudication after clubbing both the alleged lower twin appeals for afresh adjudication as per law as provided u/sec.250(6) of the Act, preferably within three effective opportunities of hearing subject to the rider that it shall be taxpayer's sole risk and responsibility to prove the in consequential proceedings. Ordered accordingly.

4. 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.