

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.379/PUN./2024
Assessment Ypear 2011-2012

Shri Sudhir Rajaram Sonawane, Bhakshi Road, Satana, - 423 301 PAN BNEPSO121A (Appellant)	vs.	The NFAC, Delhi Maharashtra. (Respondent)
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For Assessee :	-None-
For Revenue :	Shri Manish Mehta

Date of Hearing :	22.03.2024
Date of Pronouncement :	29.04.2024

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/250/2023-24/1058953968(1), dated 21.12.2023, involving proceedings u/s. 147 r.w.s.263 of the Income Tax Act, 1961 (in short "the Act").

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

2. It emerges during the course of hearing that the NFAC has noted that assessee has failed to provide any sufficient cause or cogent reason as per sec.249(3) of the Act thereby dismissed the appeal of the assessee on the ground of 226 days delay in filing the appeal. 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 this 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. Delay of 226 days in filing the lower appeal before the NFAC is condoned in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of substantial justice.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 29.04.2024.

[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 29th 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.