

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "SMC" BENCH : PUNE
[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.149/PUN./2024 [E-APPEAL]
Assessment Year 2018-2019

Latabai Kacharu Tambere, 271, Ladehi Sadgaon, Dhondegaon, Nashik. PIN - 422 203 Maharashtra. PAN AMPPY4305E	vs.	The Assessment Unit, Income Tax Department, Delhi.
(Appellant)		(Respondent)

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

Date of Hearing :	18.03.2024
Date of Pronouncement :	29.04.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

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/250/2023-24/1058309444(1), dated 29.11.2023, 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 at the outset with the able assistance coming from Revenue side that the learned NFAC has rightly refused to condone 30 days delay in filing of the assessee's lower appeal as not sufficiently explained with reasonable cause. The fact however remains that not only the learned NFAC has not given due consideration of various judicial precedents and more particularly,

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; but also there is no adjudication in the lower appellate proceedings in light of sec.250(6) of the Act requiring framing of points of determination followed by a detailed adjudication thereupon.

3. Faced with this factual position, we deem it appropriate in the larger interest of justice to restore the assessee's instant lower appeal, after condoning the foregoing 30 days delay (supra) back to the learned NFAC for its afresh appropriate 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.

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

Order pronounced in the open Court on 29.04.2024.

Sd/
[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, "B" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

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