

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.65/PUN./2024
Assessment Year 2011-2012

Shri Sidaray Namdev Biradar, Radiant Terrace, Flat No.103, Floor No.1, SRPF Road, Ramtekdi, Hadapsar, Pune-411 013 Maharashtra. PAN AJMPB7193E	vs.	The Income Tax Officer, Ward – 6 (1), 3 rd Floor, A-Wing, PMT Bldg., Swargate, Pune – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Neelesh Khandelwal
For Revenue :	Shri Manish Mehta

Date of Hearing :	19.03.2024
Date of Pronouncement :	01.05.2024

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/250/2023-24/1057933095(1), dated 14.11.2023, involving proceedings u/s. 144 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the NFAC has passed impugned ex-parte order without issuing notice to the assessee. Thus the NFAC 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. 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 it's 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 01.05.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 01st May, 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.