

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE “SMC” BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.272/PUN./2024  
Assessment Year 2012-2013

Smt. Mangalbai Rajkumar Marewar, Near Vishwashanti Dham, At & Post & Tq. CHAKUR. Dist. Latur. PIN – 413 513. Maharashtra. PAN BFIPM8617M	vs.	The Income Tax Officer, Ward-3, Swati Chambers, Opposite Jilha Krida Sankul, Ausa Road, LATUR – 413 512. Maharashtra.
Maharashtra.		(Respondent)

For Assessee :	Smt. Deepa Khare
For Revenue :	Shri Manish Mehta

Date of Hearing :	19.03.2024
Date of Pronouncement :	02.05.2024

**ORDER**

This assessee’s appeal for assessment year 2012-13, arises against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No.ITBA/NFAC/S/250/2023-24/1058281692(1), dated 28.11.2023, 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 Ld. CIT(A)'s has dismissed the assessee’s lower appeal on the ground that delay of two years five months stood unexplained before him. I do not find any discussion in the impugned lower appellate order regarding opportunities afforded to the assessee for condoning the same. This is coupled with the hon’ble apex court’s landmark decision in 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. I, therefore, condone the impugned delay in filing the appeal before the NFAC as well as 17 days delay in filing the appeal before the tribunal.

3. Further, 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 the situation, I deem it appropriate in the larger interest of justice to condone the impugned delay in filing the lower appeal and 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.

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

Order pronounced in the open Court on 02.05.2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 02<sup>nd</sup> 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.