

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1027/PUN./2023
Assessment Year 2011-2012

Late Hirabai Harish Borhade, L/H of Deodatta Harish Borhade, A & P Pargao Via Ale, Tal Junnar, Dist. Pune. PIN – 410 504. Maharashtra. PAN AUOPB1824B	vs.	The Income Tax Officer, Ward – 9 (5), Pratyaksha Kar Bhavan, Akurdi, Pune – 411 044. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Sharad Vaze
For Revenue :	Shri Manish Mehta

Date of Hearing :	19.03.2024
Date of Pronouncement :	02.05.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

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/250/2023-24/1054518215(1), dated 21.07.2023, 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 during the course of hearing that the learned NFAC herein has passed it's order on 21.07.2023 whereas the assessee herein Smt. Hirabai Harish Borhade appears to have left for her heavenly abode on 10.10.2019; after the framing of assessment dated 29.12.2018 by the learned Assessing Officer.

There is no denial to the clinching fact during the course of hearing that no legal representative had been impleaded before the learned NFAC which has resulted in gross injustice to the taxpayer's side. Faced with this situation, I deem it appropriate in larger interest of justice to restore the assessee's instant appeal back to NFAC for it's afresh adjudication in light of sec.250(6) after deciding the first and foremost issue of legal representative in light of sec.2(29) of the Act read with 2(11) of the Code of Civil Procedure, 1908. Ordered accordingly.

3. 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 02nd 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.