

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR "SMC" BENCH : NAGOOR

[THROUGH VIRTUAL HEARING AT ITAT : PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.87/NAG./2023
Assessment Year 2018-2019

JNMC EMP CR CO OP Society, DMIMS EMP CR CO OP Society, Sawangi Meghe, WARDHA-442 001. Maharashtra. PAN AAFFJ5060Q	vs.	National e-Assessment Centre, Room No.401, 2 nd Floor, E-Ramp, Jawaharlal Nehru Stadium, Delhi – 110 003.
(Appellant)		(Respondent)

For Assessee :	Shri Mahavir Atal, C.A.
For Revenue :	Shri Abhay Y. Marathe, Sr. DR

Date of Hearing :	26.03.2024
Date of Pronouncement :	03.05.2024

ORDER

This assessee's appeal for assessment year 2018-2019 arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No.ITBA/NFAC/S/250/2022-23/1048892109(1) dated 18.01.2023, involving proceedings u/s.144 r.w.s.142(1) 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 noted the assessee's continuous non-appearance in the lower appellate proceedings before rejecting the assessee's contentions vide impugned order under challenge. Mr. Marathe 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 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 10 days in filing the instant appeal 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 03.05.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 03rd May, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Nagpur concerned
4.	D.R. ITAT, "Nagpur-SMC" Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

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