

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR “SMC” BENCH :NAGPUR [VIRTUAL HEARING]  
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.310/NAG./2022  
Assessment Year 2010-2011

M/s. Swastik Refrigeration, NAGPUR – 440 001. C/o. D.S. Jogani, Advocate, 640/A, Navnidhi, Tekdi Road, Sadar, NAGPUR. Maharashtra PAN AAEFS9017K	vs.	The Income Tax Officer, Ward – 4(5), Saraf Chamber, Mount Road, Nagpur – 440 001. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Abhay Y. Marathe, Sr. DR

Date of Hearing :	19.03.2024
Date of Pronouncement :	06.05.2024

**ORDER**

This assessee’s appeal for assessment year 2010-11, arises against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No. ITBA/NFAC/S/250/2022-23/1044212087(1), dated 28.07.2022, involving proceedings u/s. 154 of the Income Tax Act, 1961 (in short “the Act”).

Case called twice. None appears at assessee’s behest. It is accordingly proceeded ex-parte.

2. It emerges during the course of hearing that the assessee is a trader and mainly a government supplier. The Government departments to whom the assessee had supplied the goods appear to have deducted TDS and informed to the

assessee by which time the assessee had filed its return of income, thereby, there is a difference in the TDS credit calculated by the Assessing Officer. Learned NFAC has affirmed the Assessing Officer's order without verifying the corresponding TDS credit(s) details submitted by the assessee. Mr. Marathe could hardly dispute the clinching fact that the NFAC's order has nowhere decided the assessee's substantive grounds on merits to this effect. Faced with this situation, I deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the Assessing Officer for his 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 06.05.2024.

[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 06<sup>th</sup> May, 2024

VBP/-

Copy to

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

//By Order//

//True Copy //

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