

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE “SMC” BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.299/PUN./2024
Assessment Year 2018-2019

Balasai Net Private Limited, 202, 1145/2, Pranita Society, F.C. Road, Shivaji Nagar, Pune-411 016. Maharashtra. PAN AABCB4198E	vs.	National Faceless Appeal Centre [“NFAC”], Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Pramod S. Shingte
For Revenue :	Shri Manish Mehta

Date of Hearing :	21.03.2024
Date of Pronouncement :	08.05.2024

ORDER

This assessee’s appeal for assessment year 2018-19, arises against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No.ITBA/NFAC/S/250/2023-24/1058949529(1), dated 21.12.2023, involving proceedings u/s.143(3) 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 learned 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. Shri 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 restore the assessee's instant appeal back to the CIT(A)/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 08.05.2024.

[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 08th 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.