

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "SMC" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.668/PUN./2024 [E-APPEAL]

Assessment Year 2017-2018

Mr. Kamlesh Sharad Chaskar, S.No.10/6, Landewadi, Bhosari, PUNE – 411 039. Maharashtra. PAN ADNPC1166B	vs.	The Income Tax Officer, Ward-8(1), Pratyakshakar Bhavan, Dr. Ambedkar Marg, Near Akurdi Railway Station, PUNE– 411 044. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Smt. Deepa Khare
For Revenue :	Shri Kalpesh Kumar Rupavatiya

Date of Hearing :	10.05.2024
Date of Pronouncement :	14.05.2024

**ORDER**

This assessee's appeal for assessment year 2017-18, arises against the Addl./JCIT(A)-1, Delhi, Delhi's Din and Order No.ITBA/APL/S/250/2023-24/1060478517(1), dated 04.02.2024, 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 Addl./JCIT(A)-1, Delhi has noted the assessee's continuous non-appearance in the lower appellate proceedings before rejecting the assessee's contentions vide ex-parte order under challenge. Shri Kalpesh Kumar could hardly dispute the clinching fact that the CIT(A)'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 Addl./JCIT(A)-1, Delhi 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.

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

Order pronounced in the open Court on 14.05.2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 14<sup>th</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.