

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "A" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

I.T.A.Nos.221 & 222/PUN./2024
Assessment Years 2015-2016 & 2016-2017

Shri Hanmant Rajendra Shinde, Prakash Nagar, LATUR – 413 512 Maharashtra. PAN BYIPS7641N	vs.	The Income Tax Officer, Ward-1, Income Tax Office, AUSA Road, LATUR. Maharashtra. PIN – 413 512
(Applicant/Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Smt. Deepa Sanjay Hiray

Date of Hearing :	14.05.2024
Date of Pronouncement :	15.05.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

These assessee's twin appeals for the assessment years 2015-2016 & 2016-2017, arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's as many Din and Order Nos.ITBA/NFAC/S/250/2023-24/1058500524(1) & 1058500794(1), both dated 06.12.2023, in proceedings u/s.147 r.w.s.144 of the Income Tax Act, 1961 (in short "the Act").

Cases called twice. None appears at assessee's behest. He is accordingly proceeded ex-parte.

2. It emerges at the outset with the able assistance coming from the Revenue side and from perusal of the learned

NFAC's detailed discussion that the latter has refused to condone 234 days and 232 days delay, case-wise, respectively, thereby concluding that the taxpayer herein has failed to explain any reasonable cause indicating unavoidable circumstances beyond his control. The Revenue could hardly dispute that the assessee had preferred its twin lower appeals on 17.12.2022 against the National Faceless Assessments dated 25th and 27th March, 2022, respectively. We make it clear that this is also not the Revenue case that the assessee's corresponding condonation averments had not indicated any sufficient cause at all. It is in this factual backdrop that we hardly see any justification in learned NFAC's impugned lower appellate discussion in both these appeals refusing to condone the above stated delay(s) attributable to various detailed reasonings submitted therein.

3. Learned DR could also not dispute that hon'ble apex court's landmark decision in 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. Faced with this situation, we deem it appropriate in the larger interest of justice to restore the assessee's instant twin appeals back to the learned NFAC for its afresh appropriate adjudication preferably within three effective opportunities of hearing subject to the rider that it is

the assessee's sole risk and responsibility to prove the case in consequential proceedings. Ordered accordingly.

4. Delay of 03 days in filing the instant twin appeals of the assessee are condoned in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) (supra).

5. These assessee's twin appeals I.T.A.Nos.221 & 222/PUN./2024 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 15.05.2024.

Sd/-
[INTURI RAMA RAO]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 15th May, 2024

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

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