

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

[THROUGH HYBRID HEARING]

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

I.T.A.No.294/PUN./2024  
Assessment Year 2015-2016

Shri Ganesh Vishwas Dimbale, At Post Shirwal, SATARA – 412 801. Maharashtra. PAN AISPD8303R	vs.	The DCIT, Circle, Manjunath Manor Bldg., SATARA – 415 001. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	CA Sharad A. Shah
For Revenue :	Shri Ramnath P Murkude

Date of Hearing :	15.05.2024
Date of Pronouncement :	15.05.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

This assessee's appeal for assessment year 2015-16, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No.ITBA/NFAC/S/250/2023-24/1056554032(1), dated 26.09.2023, in proceedings u/s.147 r.w.s.144 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges at the outset with the able assistance coming from both the parties that the NFAC's impugned lower appellate discussion has invoked sec.249(4)(a) of the Act to dismiss *in limine* for want of payment of self-assessment tax.

3. Faced with this situation, learned counsel vehemently argued that not only the assessee has even paid the advance tax liability pertaining to the relevant previous year but also there is no indication about the corresponding figures in the NFAC's impugned discussion regarding the default herein. These clinching aspects have gone un-rebutted from the Revenue side during the course of hearing in principle. Faced with this situation, we deem it appropriate in the larger interest of justice that the assessee deserves one more effective innings before the NFAC so as to get his lower appeal adjudicated on merits as per law as provided u/sec.250(6) of the Act. We thus restore the assessee's instant appeal back to NFAC in very terms wherein it shall be the former's bounden duty only to make good all the defaults followed by three effective opportunities of hearing in consequential proceedings at his own risk and responsibility. Ordered accordingly.

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

Order pronounced in the open Court on 15.05.2024.

Sd/-  
[INTURI RAMA RAO]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 15<sup>th</sup> 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.