

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER AND  
SHRI G.D. PADMAHSHALI, ACCOUNTANT MEMBER

ITA No.439/PUN/2024

निर्धारण वर्ष / Assessment Year : 2014-15

Rajani Ratnakar Kulkarni Gat No.171/189/1, Kamala Nehru Hsg Society, Nr Laikar Chitra Mandir Kabnoor Vasahat, Ichalkaranji – 416115 PAN : ALJPK9201H	Vs.	ITO, Ward-1, Ichalkaranji
Appellant		Respondent

Assessee by Shri Kishor B Phadke  
Revenue by Shri Sourabh Nayak, Addl.CIT

Date of hearing 21-05-2024  
Date of pronouncement 27-05-2024

आदेश / ORDER

PER S.S. GODARA, JM :

This assessee's appeal for AY 2014-15 arises against the NFAC, Delhi's order dated 10-01-2024 passed in case No. ITBA/NFAC/S/250/2023-24/1059564183(1) in proceedings under Section 250 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 learned CIT(A)'s lower appellate order affirming the Assessing Officer's action *inter-alia* initiating section 148/147 proceedings followed by corresponding quantum addition(s) in his re-assessment dated 22.03.2022, has been passed *ex-parte*. And that too, without having complied with the rigor of section 250(6) of the Act requiring him to first frame points of determination followed by a detailed adjudication thereupon.

3. Mr. Nayak vehemently argued that the assessee has been non-cooperative all along in light of CIT(A)'s tabulation of various show cause notices in para 4.1 page 7 of the lower appellate order. Be that it may, he fails to rebut the foregoing factual position of non compliance to section 250(6) hereinabove. Faced with the situation, we deem it appropriate in the larger interest of justice to restore the assessee's various substantive grounds raised in the instant appeal back to learned CIT(A) for his afresh appropriate adjudication as per law within three effective hearings, shall be subject to a rider that it shall be his/her risk and responsibility only

to plead and prove all the relevant facts in consequential proceedings.

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

Order pronounced in the Open Court on 27<sup>th</sup> May, 2024.

Sd/-  
**(G.D. PADMAHSHALI)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(S.S. GODARA)**  
**JUDICIAL MEMBER**

पुणे Pune; दिनांक Dated : 27<sup>th</sup> May, 2024  
GCVSR

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The concerned Pr.CIT(A), Pune
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" / DR 'B', ITAT, Pune
5. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	21-05-2024	Sr.PS
2.	Draft placed before author	22-05-2024	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		