

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "B" BENCH : PUNE : [HYBRID HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI GD PADMAHSHALI, , ACCOUNTANT MEMBER

I.T.A.No.537/PUN./2024
Assessment Year 2017-2018

Shree Balaji Udyog, Bhokardan Road, New Mondha Mama Chowk, JALNA – 431 203. Maharashtra. PAN ABDFS4885M	vs.	The ACIT, Circle, Aayakar Bhavan, Near TV Centre, Srivalai Road, JALNA – 431 203. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Sourabh Nayak, Addl. CIT

Date of Hearing :	22.05.2024
Date of Pronouncement :	28.05.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment years 2017-2018, arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1059918079(1), dated 19.01.2024, involving proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

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

2. It emerges during the course of hearing that the CIT(A) 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 Nayak 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, we deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)/NFAC, Delhi, 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.

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

Order pronounced in the open Court on 28.05.2024.

Sd/-
[GD PADMAHSHALI]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 28th May, 2024

VBP/-
Copy to

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

//By Order//

//True Copy //

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