



IN THE INCOME TAX APPELLATE TRIBUNAL, PUNE 'A' BENCH, PUNE



BEFORE HON'BLE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

**ITA No. : 0416/PUN/2024**

**Asstt. Year : 2017-18**

Hindustani Education Society  
Ujani Naka, Nr Pawar House,  
Afsar Nagar, AUSA, Latur-413510.

PAN: AAATH5117R

.....अपीलार्थी / *Appellant*

V/s

The Commissioner of Income Tax  
(Exemption), Nanded.

.....प्रत्यर्थी / *Respondent*

**Appearances**

Assessee by: Mr Sharad Shah ['Ld. AR']

Revenue by: Mr Ramnath Murkude ['Ld. DR']

Date of conclusive Hearing : 30/05/2024

Date of Pronouncement : 30/05/2024

**ORDER**

**PER G. D. PADMAHSHALI, AM;**

By present appeal, the assessee impugns an *ex-parte* DIN & order No. ITBA/NFAC/S/250/2023-24/1058356609(1) dt. 30/11/2023 passed by the National Faceless Appeal Centre, Delhi [for short 'Ld. NFAC'] u/s 250 of the Income Tax Act [for short 'the Act'] which in turn arisen out of *ex-parte* best judgment order passed u/s 144 of the Act by the Income Tax Officer, Exemption-Ward, Nanded [for short 'Ld. AO']

2. At the outset of physical hearing the Ld. AR appearing on behalf of assessee drawn our attention to affidavit & petition filed for condonation of delay in instituting the present appeal and reiterating contents thereof prayed for condonation. Further without touching the grounds of appeal and merits of the case the Ld. AR candidly submitted that, in the event of appellant's failure to represent the its case effectively with cogent evidences before first appellate authority, the Ld. NFAC culminated the proceedings *ex-parte* adjudicating issues on merits. In these



circumstances the impugned order is suffered from the provisions of section 250(6) of the Act, for the reasons it is prayed for remand. The Ld. DR solidified the facts from the records could hardly object the condonation prayer and remand request.

3. We have heard both rival parties on former two limited issues; and subject to provisions of rule 18 of 'ITAT Rules', perused material placed on record. At the outset, after vouching sufficiency of reasons beyond undeliberate 29 days delay in instituting the present appeal, we condoned the same in the larger interest of justice and after placing reliance on 'Vijay Vishin Meghani Vs. DCIT & Anr' reported 398 ITR 250 (Bom) and 'Collector, Land Acquisition, Anantnag and Anr. Vs Ms Katiji and Others' reported at 167 ITR 5 (SC).

4. From para 3 of the impugned order it is ostensibly clear that, for the want of material in support of grounds of appeal and claims, the Ld. NFAC dismissed the appeal without adjudicating the issues on merits, thus is suffered from the provisions of s/s (6) of section 250 of the Act. In the event we set-aside the impugned order & remit the matters back to the file of Ld. NFAC for providing two effective opportunities to the assessee to place on records cogent material in support of its claim and decide the issues a fresh on merits in accordance with law.

**5. The appeal in result is ALLOWED FOR STATISTCIAL PURPOSES.**

U/r 34 of ITAT Rules, order pronounced in open court on this Thursday 30<sup>th</sup> day of May, 2024.

-S/d-

**S. S. GODARA**  
**JUDICIAL MEMBER**

पुणे / PUNE; दिनांक / Dated : 30<sup>th</sup> day of May, 2024.

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

- 1.अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
4. The CIT-Concerned(MH-India)
5. DR, ITAT, Pune Bench 'A', Pune

-S/d-

**G. D. PADMAHSHALI**  
**ACCOUNTANT MEMBER**

3. The Pr.CIT(Exemption),Pune
- 6.गार्डफाइल / Guard File.

आदेशानुसार / By Order  
वरिष्ठनिजीसचिव / Sr. Private Secretary  
आयकरअपीलीयन्यायाधिकरण, पुणे / ITAT, Pune.