

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

BEFORE SHRI RAMA KANTA PANDA, VICE PRESIDENT
AND
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.499/PUN./2024
Assessment Year 2017-2018

Botre V. Kachi, Near Shivaji Nagar Rly Stn. Mumbai-Pune Road, Shivaji Nagar, Patil Estate, Pune – 411 005 Maharashtra. PAN AABFB5839K	vs.	The Income Tax Officer, Ward – 2 (1), PMT Bldg., Swargate, Pune – 411 042. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Ms. Sneha Sharma
For Revenue :	Shri Ramnath P. Murkunde

Date of Hearing :	04.06.2024
Date of Pronouncement :	04.06.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal, for assessment year 2017-2018, arises against the order of the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1059936397(1), dated 19.01.2024, in proceedings u/s.144 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

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 Murkunde 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 effectively framing any points of determination followed by a detailed adjudication thereof. Faced with the situation, I deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)-NFAC for it's 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 04.06.2024

Sd/-
[R.K. PANDA]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 04th June, 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.