

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.Nos.504, 505, 506 & 507/PUN./2024  
Assessment Years 2014-15, 2015-16, 2016-17 & 2017-18

Shri Manoj Mulchand Bramhecha, C/o. Manoj Electronics, Gulmandi, New Dalal Wadi Road, AURANGABAD – 431 001. Maharashtra. PAN AIAPB4027G	vs.	The Income Tax Officer, Ward-1(1), AURANGABAD.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Ramnath P Murkude

Date of Hearing :	06.06.2024
Date of Pronouncement :	19.06.2024

**ORDER**

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

These assessee's four appeals for assessment years 2014-2015 to 2017-2018, arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's as many Din and Order Nos.ITBA/NFAC/S/250/2023-24/1060120307(1); 1060120700(1); 1060121584(1) & 1060118362(1); all dated 25.01.2024, respectively involving proceedings u/s. 147 r.w.s.144 of the Income Tax Act, 1961 (in short "the Act").

Cases called twice. None appears at assessee's behest. He is accordingly proceeded ex-parte. Case files perused.

2. Learned DR vehemently argued during the course of hearing that both the learned lower authorities and more particularly, the NFAC herein, has rightly confirmed the Assessing Officer's action making the impugned addition(s) in sec.144 assessments.

3. We noticed in this factual backdrop that the assessee had filed his additional evidence in the lower appellate proceedings in tune with Rule 46A of the I.T. Rules. Learned NFAC sought for a remand report. The Assessing Officer duly submitted the same. Learned NFAC thereafter sought for the assessee's rejoinder by 15.12.2023 which could be submitted up-to 11.01.2024. All this prompted the learned NFAC to proceed ex-parte against the assessee thereby confirming the impugned addition(s).

3.1. The above narrated factual backdrop makes it clear that the assessee had failed to submit rejoinder to the Assessing Officer's remand report(s) submitted before the NFAC. Learned DR fails to dispute that the assessee could be hardly termed as a habitual defaulter having failed to cooperate in the lower appellate proceedings. We accordingly deem it appropriate in the larger interest of justice to restore

the assessee's instant four appeals back to learned CIT(A)/NFAC for its afresh appropriate adjudication in tune with sec.250(6) of the Act requiring it to effectively framing any points of determination followed by a detailed adjudication thereof. It is made clear that the same shall be subject to the assessee's availing three effective opportunities of hearing to plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

4. These assessee's four appeals I.T.A.Nos.504, 505, 506 & 507/PUN./2024 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 19.06.2024.

Sd/-  
[RAMA KANTA PANDA]  
VICE PRESIDENT

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 19<sup>th</sup> June, 2024

VBP/-

Copy to

1.	The appellant
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.