

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

I.T.A.Nos.169 & 170/PUN./2024
Assessment Year 2013-2014

Shri Hamza Syed, Sundar Nagar Road, Tq. Nanded. Dist. Nanded. PIN – 431 605. PAN EKLPS8394J Maharashtra.	vs.	The Income Tax Officer, National Faceless Assessment Centre ["NFAC"] Delhi
(Appellant)		(Respondent)

For Assessee :	Adjournment application rejected.
For Revenue :	Shri Arvind Desai

Date of Hearing :	13.06.2024
Date of Pronouncement :	19.06.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

These assessee's twin appeals for assessment year 2013-2014, arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's as many Din and Order Nos.ITBA/NFAC/S/250/2023-24/1058313939(1)&1058356694(1), dated 29.11.2023 and dated 30.11.2023, in proceedings u/s.147 r.w.s. 144 and sec.271(1)(c) of the Income Tax Act, 1961 (in short "the Act"); respectively.

Cases called twice. None appears at assessee's behest. His adjournment request herein stands rejected therefore. Case files perused.

2. We notice at the outset that the assessee's instant twin appeals involve sec.147/144 and consequential 271(1)(c) penalty proceedings; respectively. Learned DR invited our attention to the Assessing Officer's sec.144 discussion making sec.69 quantum addition of Rs.4,29,38,000/- as upheld in lower appellate discussion in ITA.No.169/PUN./2024 followed by levy of consequential penalty u/sec. 271(1)(c) of the Act, forming subject matter of the latter appeal ITA.No.170/PUN./2024.

3. We proceed in this factual backdrop and notice from a perusal of the learned NFAC's detailed discussion herein that the assessee appears to have been granted various opportunities which he failed to avail. The fact also remains that there is no effective compliance in the learned NFAC's discussion *qua* the relevant statutory provision i.e., sec.250(6) of the Act requiring it to effectively framing any points of determination followed by a detailed adjudication thereof. Faced with this situation, we deem it appropriate in the larger interest of justice to restore the assessee's instant twin appeals 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.

4. These assessee's twin appeals I.T.A.Nos.169 & 170/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/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 19th 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.