

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

I.T.A.No.747/PUN./2024
Assessment Year 2016-2017

Mega Spaces, 1537 Mulay Arcade, Tilak Road, Sadashiv Peth, Pune – 411 030. Maharashtra. PAN AAUFM6630Q (Appellant)	vs.	The Income Tax Officer, Ward-12(1), Room No.314, 3 rd Floor, Aayakar Sadan, Bodhi Towers, Salisbury Park, Pune - 411 037. Maharashtra. (Respondent)
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For Assessee :	Shri Suhas P. Bora
For Revenue :	Shri Sandeep P. Sathe, JCIT

Date of Hearing :	26.06.2024
Date of Pronouncement :	26.06.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2016-2017, arises against the Addl/JCIT(A), Indore, Indore's Din and Order No.ITBA/APL/S/250/2023-24/1060708328(1), dated 09.02.2024, 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 Sathe could hardly dispute the clinching fact that the Addl/JCIT(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 Addl/JCIT(A), Indore, for his 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 26.06.2024.

Sd/-
[INTURI RAMA RAO]
ACCOUNTANT MEMBER
Pune, Dated 26th June, 2024
VBP/-
Copy to

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

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.