

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.1314/PUN./2023 [E-APPEAL]  
Assessment Year 2017-2018

The Gurugobindsingh Public Welfare Trust, Shri Gurugobind Marg, At Post – Manmad, Nashik 423104. Maharashtra. PAN AAAHTS5114Q	vs.	The Income Tax Officer Exemption Ward-1(1), Income Tax Office, Kendriya Rajaswa Bhawan, Gadkari Chowk, Old Agra Road, Nashik – 422 022 Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Sandeep P. Sathe,

Date of Hearing :	25.06.2024
Date of Pronouncement :	27.06.2024

**ORDER**

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

This assessee's appeal for assessment year 2017-2018, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1056819126(1), dated 05.10.2023, involving proceedings u/s.144 of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest.

It is accordingly proceeded ex-parte.

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 CIT(A)-NFAC'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 CIT(A)-NFAC for its 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 27.06.2024.

Sd/-  
[INTURI RAMA RAO]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 27<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.