

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI "G" BENCH : MUMBAI

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER

ITA.Nos.2905, 2903, 2902 and 2901/Mum./2023  
Assessment Years 2013-14, 2014-15, 2015-16 and 2016-17

Shri Sudarshan Anand Sheregar, D-1104, Yashwant Empire, Near DMart, Off Railway Lines, Vasai-Virar Link Road, Vasai East, Mumbai. PIN – 401 209 Maharashtra. PAN AZDPS1479H	vs.	The CIT(A), Pune-11, Aayakar Sadan, Bodhi Towers, Salisbury Park, Gultekadi, Pune. PIN – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Mr. Dnyanesh Patade
For Revenue :	Dr. Kishor Dhule, CIT-DR

Date of Hearing :	23.07.2024
Date of Pronouncement :	24.07.2024

**ORDER**

**PER BENCH :**

These assessee's four appeals ITA.Nos.2905, 2903, 2902 and 2901/Mum./2023, for assessment years 2013-2014, 2014-15, 2015-16 and 2016-17 arise against the learned CIT(A), Pune-11, Pune's as many DIN & order nos. ITBA/APL/S/250/2023-24/1052437838(1); 1052438155(1);

1052438452(1); and 1052438783(1); all dated 28.04.2023 in proceedings u/s.144 of the Income Tax Act, 1961 (in short “the Act”).

Heard both the parties at length. Case files perused.

2. It emerges at the outset with the able assistance coming from both the parties that the learned CIT(A)-NFAC has declined the assessee’s corresponding lower appeals *in limine* u/sec.249(4A) on the ground that the former has nowhere discharged it’s liability to pay the self-assessment tax(es). Learned counsel is indeed far enough during the course of hearing that the very default was there during the lower appellate proceedings and self-assessment tax(es) now stand paid as on date. He has filed the assessee’s paper book wherein he invited our attention to pages 5 to 24 containing the corresponding tax payments assessment year-wise, respectively.

3. The Revenue at this stage submits that all these assessee’s details require afresh factual verification.

4. We thus deem it appropriate in the larger interest of justice to restore the assessee's instant four appeals back to the CIT(A)-NFAC for its afresh adjudication, subject to preliminary factual verification regarding payment of self-assessment tax(es) followed by his detailed adjudication on merits as per law, 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.

5. Delay of 53 days in filing of these appeals has been condoned in light of the assessee's averments in respective condonation petitions.

6. These assessee's four appeals ITA.Nos.2905, 2903, 2902 and 2901/Mum./2023 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 24.07.2024

Sd/-  
[OMKARESHWAR CHIDARA]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Mumbai, Dated 24<sup>th</sup> July, 2024

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The Pr. CIT, Mumbai concerned
4.	D.R. ITAT, "G" Bench, Mumbai.
5.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Mumbai Benches,  
Mumbai.