

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA Nos.1028 & 1029/PUN/2024
निर्धारण वर्ष / Assessment Year : 2013-14

Walia Agni Industries Pvt. Ltd., 30/25 D Li Block, Chinchwad, MIDC, Chinchwad, Pune- 411019. PAN : AAACW9910E	Vs.	DCIT, Circle-8, Pune.
Appellant		Respondent

Assessee by : Smt. Deepa Khare
Revenue by : Shri Arvind Desai

Date of hearing : 27.08.2024
Date of pronouncement : 30.08.2024

आदेश / ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's twin appeals, ITA Nos.1029 & 1028/PUN/2024, for assessment year 2013-14, arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No.ITBA/NFAC/S/250/2024-25/1063966453(1), dated 08.04.2024, in proceedings u/s 143(3) r.w.s. 147 and u/s 271(1)(c) of the Income Tax Act, 1961 (in short "the Act"); respectively.

Heard both the parties at length. Case files perused.

2. It emerges at the outset that the CIT(A)/NFAC detailed discussion; identical in 4.1, has proceeded *ex-parte* against the assessee whilst confirming the Assessing Officer's quantum as well as penalty findings in issue.

3. Faced with this situation, learned counsel submits that there was a communication gap at various levels i.e. the assessee's office, its auditor and arguing counsel and, therefore, it was prevented on account of circumstances beyond its control so as to cooperate in both the lower authorities and more particularly in the lower appellate adjudication, as the case may be.

4. The Revenue has placed strong reliance on both the impugned quantum as well as penalty orders.

5. We have given our thoughtful consideration before going into vehement rival stands and are of the considered view that largest interest of justice would be met if the assessee's twin appeals restore back to the CIT(A)/NFAC for its fresh adjudication as communication gap in this new faceless regime could not be altogether ruled out. We make it clear that our instant remand directions are subject to a rider that the assessee shall file and prove all the relevant details within three effective opportunities of hearing; at its own risk and responsibility in consequential proceedings. Ordered accordingly.

6. These assessee's twin appeals ITA Nos.1028 & 1029/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 on this 30th day of August, 2024.

Sd/-
(G. D. PADMAHSHALI)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 30th August, 2024.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.