

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

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

I.T.A.No.1049/PUN./2024  
Assessment Year 2011-2012

Shri Vivek Vaman Velankar, Block No.1, Ganesh Chintan, Aanand Nagar Road, RATNAGIRI H.O. PIN – 415 612 Maharashtra. PAN ACWPV4759R	vs.	The Income Tax Officer, Ward – 1, Income Tax Office, Jail Road, Police Head Quarters, RATNAGIRI-415612. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Kishor B. Phadke
For Revenue :	Shri Ajay Kumar Keshari

Date of Hearing :	03.09.2024
Date of Pronouncement :	04.09.2024

**ORDER**

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

This assessee's appeal for assessment year 2011-2012, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1053271761(1), dated 29.05.2023, in proceedings u/s.271(1)(c) 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 Ajay Kumar Keshari 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 04.09.2024.

Sd/-  
[INTURI RAMA RAO]  
ACCOUNTANT MEMBER  
Pune, Dated 04<sup>th</sup> September, 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, "B" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches, Pune.