

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.1127/PUN./2024
Assessment Year 2018-2019

Tuljabhawani Developers, A-401, Rutugandh Society, Dattanagar, Kiwale, PUNE – 412 101. Maharashtra.PAN AALFT9284C	vs.	The Income Tax Officer, Ward-9(3), 2 nd Floor, Pratyakshakar Bhawan, Akurdi, PUNE – 411 044. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Mahavir Jain
For Revenue :	Shri Arvind Desai, Addl.CIT-DR

Date of Hearing :	05.09.2024
Date of Pronouncement :	05.09.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

This assessee's appeal for assessment year 2018-2019, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2024-25/1063831671(1), dated 01.04.2024, in proceedings u/s. 147 r.w.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 Arvind 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 it's 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 05.09.2024.

Sd/-
[INTURI RAMA RAO]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 05th September, 2024

VBP/-

Copy to

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.

S.No.	Details	Date	
1	Draft dictated on	05.09.2024	Sr.PS
2	Draft placed before author	05.09.2024	Sr.PS
3	Draft proposed & placed before the Second Member	05.09.2024	J.M.
4	Draft discussed/approved by Second Member	05.09.2024	A.M.
5	Approved Draft comes to the Sr. PS/PS	.09.2024	Sr.PS
6	Kept for pronouncement on	.09.2024	Sr.PS
7	Date of uploading of Order	.09.2024	Sr.PS
8	File sent to Bench Clerk	.09.2024	Sr.PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R.		
11	Date of Dispatch of order		