

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.1048/PUN./2024
Assessment Year 2017-2018

Shri Ramesh Dashrath Yadav, Tayappa Chawol, Near Urdu School, Kharalwadi, Pimpri, PUNE PIN-411018.PANACYPY0615P Maharashtra.	vs.	The Income Tax Officer, Ward – 8(4), Pratyaksha Kar Bhavan, Dr. Ambedkar Marg, Near Akurdi Railway Station, Akurdi, PUNE-44. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Arvind Desai, Addl. CIT-DR

Date of Hearing :	03.09.2024
Date of Pronouncement :	05.09.2024

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/250/2023-24/1063104351(1), dated 21.03.2024, in proceedings u/s.144 of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. He is accordingly proceeded ex-parte.

2. It emerges during the course of hearing that the learned CIT(A)-NFAC has noted that there was a delay of 859

days in filing the appeal before it and therefore, the CIT(A)-NFAC has dismissed the appeal of the assessee on the said ground alone. Shri Arvind Desai could hardly dispute the clinching fact that the Assessing Officer had framed his impugned assessment on 17.12.2019 and the assessee preferred his first appeal on 24.05.2022. Meaning thereby, that the learned CIT(A)-NFAC has included Covid-2019 pandemic outbreak period from between 15.03.2020 to 28.02.2022, which period duly excluded by their lordships' in *Cognizance for Extension of Limitation, In re 438 ITR 296 (SC)* read with judgment in *Cognizance for Extension of Limitation, In re 432 ITR 206 (SC)* dated 08-03-2021 and 421 ITR 314, for all intents and purposes under the limitation law. And also 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; after condoning the above delay, 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.