

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

BEFORE SHRI RAMA KANTA PANDA, VICE PRESIDENT  
AND  
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.1076/PUN/2024 [E-APPEAL]  
Assessment Year 2021-2022

Shri Umed Singh, Flat No.03, Tucker Army Enclave Co-Op Housing Society Ltd., Gondhale ZNagar, Hadapsar, Pune City, PUNE – 411 028. Maharashtra PAN BAMPS1578L	vs.	Jurisdictional Assessing Officer/The Income Tax Officer, Ward-14(1), Range Code-58, PUNE. Maharashtra.
Appellant		Respondent

Assessee by : Shri Ajit Kumar Jha  
Revenue by : Shri Arvind Desai, Addl. CIT-DR

Date of Hearing : 11.09.2024  
Date of Pronouncement : 12.09.2024

**ORDER**

**PER SHRI SATBEER SINGH GODARA, JM :**

This assessee's appeal, for assessment year 2021-2022, arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1063014597(1), dated 20.03.2024, in proceedings u/s.143(1) 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)'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 12th September, 2024.

Sd/-  
RAMA KANTA PANDA  
VICE PRESIDENT

Sd/-  
SATBEER SINGH GODARA  
JUDICIAL MEMBER

Pune; Dated : 12<sup>th</sup> September, 2024

VBP/-

Copy of the Order is forwarded to :

1. The Appellant;
2. The Respondent;
3. The concerned Pr.CIT
4. The DR ITAT "B" Bench, Pune
5. Guard file.

BY ORDER,

Sr. Private Secretary  
ITAT, Pune