

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.1226/PUN/2024
Assessment Year 2016-2017

Shri Sushant Abhimanyu Chavande, House No.1434, Om Niwas, Chavande Vathar, RATNAGIRI – 415 612. Maharashtra PAN ADGPC1993F	vs.	The Income Tax Officer, Ward-1, Income Tax Office, Jail Road, Shivaji Nagar, RATNAGIRI. PIN 415 612. Maharashtra.
Appellant		Respondent

Assessee by : None
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 arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1063689783(1), dated 30.03.2024, in proceedings u/s.271(1)(c) 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 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 12th 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