

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, PUNE**

**BEFORE SHRI R.K. PANDA, VICE PRESIDENT
AND
SHRI S.S. GODARA, JUDICIAL MEMBER**

आयकर अपील सं. / ITA Nos.1057 to 1059/PUN/2024

निर्धारण वर्ष / Assessment Years: 2014-15, 2015-16 & 2016-17

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|--|------------------------|---|
| Suhas Maruti Dhankude, 171/1, Seema Park Building, Opposite Sevamali Mandir, Baner, Pune 411 045 Maharashtra PAN : AOHPD1571J | बनाम / V/s. | JCIT (OSD), Central Circle-2(4), Pune |
|अपीलार्थी / Appellant | |प्रत्यर्थी / Respondent |

Assessee by : Shri Ujjwal Kumar Chavhan &
Shri Nikhil Mutha
Revenue by : Shri Arvind Desai

सुनवाई की तारीख / Date of Hearing : 10.09.2024

घोषणा की तारीख / Date of Pronouncement : 18.09.2024

आदेश / ORDER

PER S.S. GODARA, JM :

These assessee's three appeals for the assessment years 2014-15, 2015-16 & 2016-17 arise against the CIT(A), Pune-12's Din & Order Nos.ITBA/APL/S/250/2023-24/1062748054(1), ITBA/APL/S/250/2023-24/1062748169(1) and ITBA/APL/S/250 /2023-24/1062748244 (1), common dated 16.03.2024, involving proceedings u/s.250 of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties. Case files perused.
3. It emerges at the outset that there is hardly much need for us to delve with the assessee's corresponding identical substantive grounds raised in the instant three appeals once it has come on record that this tribunal's learned coordinate bench's common order dated 01.08.2024 in his other cases ITA Nos.1055, 1056, 1060 and 1061/PUN/2024 for assessment years 2012-13, 2013-14, 2017-18 and 2018-19, respectively has restored the said cases back to the CIT(A). The Revenue is equally very fair in not disputing all these intervening clinching developments.
4. It is at this stage that our attention is invited to the fact that the foregoing remand directions have restored the assessee's appeals to "Faceless Regime" only. We are of considered view that no such jurisdiction lies with this tribunal once the learned departmental authorities have already centralized the assessee's case(s) u/s.127 of the Act. There is further no appeal remedy provided in the Act before us which can be taken as a subject matter of our instant adjudication in section 254(1) proceedings. We thus make it clear that it shall be only the learned CIT(A) herein who shall re-decide the assessee's corresponding appeals as per law after affording adequate opportunity of hearing to the assessee. Ordered accordingly.

5. All other pleadings stand rendered academic at this stage.
6. These assessee's three appeals ITA Nos. 1057 to 1059/PUN/2024 are allowed for statistical purposes in above terms. A copy of this order be placed in the respective case files.

Order pronounced on 18th September, 2024.

Sd/-
R.K. PANDA
VICE PRESIDENT

Sd/-
S.S. GODARA
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 18th September, 2024

Satish

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The concerned Pr.CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" /
DR 'B', ITAT, Pune;
5. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

//सत्यापित प्रति// True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune