

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

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

I.T.A.Nos.61, 62 & 63/PUN/2022
Assessment Years 2008-2009 & 2009-2010,

Shri Somnath Naganathappa Mukta, Shop No.5, Mukteshwar Complex, Near Bus Stand, Ausa, LATUR – 413 520. Maharashtra. PAN AOXPM4690M	vs	The Assistant Commissioner of Income Tax, Central Circle-2, AURANGABAD.
(Appellant)		(Respondent)

For Assessee :	Shri Somnath Ghosh and Mrs. J.R. Chandekar
For Revenue :	Shri Ajay Kumar Keshari, CIT

Date of Hearing :	12.09.2024
Date of Pronouncement :	23.09.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

These assessee's three appeals, pertains to a single assessee viz., Shri Somnath Naganathappa Mukta against the order of the learned CIT(A), Pune-12, Pune's DIN & Order no. ITBA/APL/S/250/2021-22/1038326611(1); 1038326571(1) and 1038326422(1) dated 31.12.2021, for the assessment years 2008-09 and 2009-10 in proceedings u/sec.271(1)(b) and 271F of the Income Tax Act, 1961 (in short "the Act"), respectively.

Heard both the parties. Case files 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 as well as the delay of 5 months each and 27 days, for assessment years 2008-2009 and 2009-2010 respectively, without deciding the appeals on merits. There is also no indication that he has rejected the assessee's specific condonation averments as well. Shri Ajay Kumar could hardly dispute the clinching fact that the CIT(A)'s order(s) 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 appeals back to the CIT(A), Pune-12, Pune for his 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. These assessee's three appeals I.T.A.Nos.61, 62 and 63/PUN/2022 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 23.09.2024.

Sd/-
(RAMA KANTA PANDA)
VICE PRESIDENT

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Pune, Dated 23rd September, 2024

VBP/-

Copy of the Order forwarded to :

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

BY ORDER,

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.