

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.1649/PUN./2024 [E-APPEAL]
Assessment Year 2017-2018

Shri Nilesh Suresh Chaudhari, Prop. of G.S. Cotton, Shop No.5, Shivaji Complex, Post : Dharangaon, JALGAON. PIN - 425 105. PAN AGBPC8279Q Maharashtra.	vs.	The Income Tax Officer, Ward - 2 (3), Income Tax Office, Old B.J. Market, JALGAON - 425 001. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri B.S. Rajpurohit, Addl. CIT

Date of Hearing :	23.09.2024
Date of Pronouncement :	24.09.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal, for assessment year 2017-18, arises against the Addl./JCIT(A), Indore, Indore's Din and Order No.ITBA/APL/S/250/2024-25/1065627743(1), dated 13.06.2024, in proceedings u/s.143(3) 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 impugned order under challenge. Shri Rajpurohit 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 Addl./JCIT(A), Indore, 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. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 24.09.2024.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 24th September, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "SMC" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.