

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

I.T.A.Nos.1691 & 1692/PUN./2024 [E-APPEALS]
Assessment Years 2006-2007 & 2007-2008

Shri Pritesh Dinesh Adani, 10/964, Main Road, ICHALKARANJI. PIN - 416 115. PAN AJEPA3681J Maharashtra.	vs.	The Income Tax Officer, Ward-1, Aayakar Bhavan, 3 rd Floor, Veer Shaiv Co.Op Bank Bldg., Hulgeshwar Road, ICHALKARANJI. PIN - 416 115. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Pramod S. Shingte
For Revenue :	Shri B.S. Rajpurohit, Addl. CIT

Date of Hearing :	25.09.2024
Date of Pronouncement :	26.09.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

These assessee's twin appeals for assessment year 2006-2007 and 2007-2008, arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order Nos.ITBA/NFAC/S/250/2022-23/1050564148(1) and 1050564549(1), both dated 09.03.2023, in proceedings u/s.147 r.w.s.250 and 143(3) r.w.s.250 of the Income Tax Act, 1961 (in short "the Act"); assessment year-wise; respectively.

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the learned CIT(A)-NFAC 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. Further the CIT(A)-NFAC has also not given any specific averment for not condoning the delay of 64 days each in these twin appeals filed before it. 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 this situation, we deem it appropriate in the larger interest of justice to condone the delay of 64 days in filing the instant appeals before the learned CIT-(A)-NFAC in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of substantial justice and restore the assessee's instant twin appeals back to the CIT(A)-NFAC for its 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 plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

4. These assessee's twin appeals I.T.A.Nos.1691 and 1692/PUN./2024 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 26.09.2024.

Sd/-
[INTURI RAMA RAO]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 26th 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.