

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE

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

ITA No.1580/PUN/2024

निर्धारण वर्ष / Assessment Year : 2017-18

Ashish Chandrakant Saste Dhanlaxmi Nivas, Shivaji Wadi, A/p Moshi, Haveli, Pune – 412105 PAN : BPRRS3036P	Vs.	ITO, Ward 8(3), Pune
Appellant		Respondent

Assessee by  
Revenue by

Shri Pratik Sandbhor  
Shri Ramnath P Murkude

Date of hearing 14-10-2024  
Date of pronouncement 15-10-2024

आदेश / ORDER

PER S.S. GODARA, JM :

This assessee's appeal for AY 2017-18 arises against the NFAC, Delhi's order dated 04-06-2024 passed in case No. ITBA/NFAC/S/250/2024-25/1065377048(1) in proceedings under Section 250 of the Income Tax Act, 1961, in short 'the Act'.

Heard both the parties. Case file perused.

2. It emerges at the outset with the able assistance coming from both the parties that the learned CIT(A) / NFAC has passed this lower appellate order under challenge; *ex-parte*, after noticing the assessee's continuous non-appearance in para 4 page 5 therein, thereby affirming the AO's action making section 69A unexplained money addition of Rs.199,22,890/- in his assessment dated 29.03.2022.

3. Ld. AR vehemently argues that the lower appellate authority has not rightly confirmed the Assessing Officer's action in the foregoing terms.

4. Ld. DR would hardly dispute that the impugned lower appellate authority's discussion has neither framed its points of determination nor is there any detailed adjudication thereupon as contemplated u/s 250(6) of the Act. And also that although it *prima facie* appears para 7 of the CIT(A) / NFAC has treated the instant assessment proceedings as penalty as well. Be that as it may, we deem it appropriate in these peculiar facts and circumstances that larger interest would be met in case the assessee

is afforded one more opportunity of hearing before the CIT(A) / NFAC. We order accordingly subject to rider that it shall be the assessee's risk and responsibility only to plead and prove all the relevant facts in consequential proceedings within three effective opportunities of hearing. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the Open Court on 15<sup>th</sup> October, 2024.

Sd/-  
**(R.K. PANDA)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 15<sup>th</sup> October, 2024  
GCVSR

Sd/-  
**(S.S. GODARA)**  
**JUDICIAL MEMBER**

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

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

**आदेशानुसार/ BY ORDER,**

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	14-10-2024	Sr.PS
2.	Draft placed before author	15-10-2024	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		