

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

BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1467/PUN/2024  
निर्धारण वर्ष / Assessment Year: 2018-19

Sunanda Umap, S/o Subhas Umap, Jategaon Mukhai Road, Jategaon BK, Shirur, Pune- 412208. PAN : ADOPU3918Q	Vs.	CIT(A), Ward-12(3), PNE-W-(67)(3).
Appellant		Respondent

Assessee by : None  
Revenue by : Shri B. S. Rajpurohit  
Date of hearing : 30.09.2024  
Date of pronouncement : 22.10.2024

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 15.05.2024 passed by LD. CIT(A)/NFAC for the assessment year 2018-19.

2. The appellant has raised the following grounds of appeal :-

- "1) *The NATIONAL FACELESS APPEAL CENTRE (NFAC) failed to appreciate that the non-appearance and non-filing of submissions by the Appellant before the NFAC was not on account of any mala fides of the Appellant but due to circumstances beyond her control.*
- 2) *The Appellant states that since the impugned order passed by the NFAC has been passed without considering the material/ documents/ evidence and submissions, one more opportunity be*

*provided, to the Appellant to file the same in the interest of justice and fair play.*

- 3) *The NFAC failed to appreciate that the notice dated 12.04.2022 u/s 148 of the Act was issued by the jurisdictional assessing officer and not the faceless assessing officer. Hence, the said notice is without jurisdiction and bad in law & the assessment order dated 14.11.2023 is non est and void ab initio, and hence, the additions made in the said assessment order ought to be deleted and set aside.*
- 4) *The NFAC failed to appreciate that the provisions of section 50C of the Act did not apply to the agricultural land in question which was not a 'capital asset', and hence, the AO had erred in applying these provisions to the transaction in question.*
- 5) *The NFAC failed to appreciate that the AO had committed errors in computing the Long Term Capital Gains.*
- 6) *The NFAC failed to appreciate that the Appellant was entitled to deduction u/s 54B of the Act, and hence, the AO had erred in denying the said deduction to the Appellant.*
- 7) *The NFAC failed to appreciate that the AO had erred in taxing Rs. 50,000/- as 'income from other sources', and hence, the said addition is liable to be deleted.*
- 8) *The NFAC failed to appreciate that since the Appellant was not required to furnish an Income tax return, the levy of fee/ penalty of Rs. 10,000/- u/s 234F of the Act is bad in law, and the same is liable to be deleted.*

*The Appellant craves leave to add, amend, delete or alter any grounds of appeal on or before the hearing of this appeal."*

3. The facts of the case, in brief, are that the assessee is an individual and has not filed its original return of income. Specific information was flagged as per Risk Management Strategy that the assessee sold and purchased immovable property for considerable amount for the period under consideration. Accordingly, the Assessing Officer after observing the due procedure as per law with the prior approval of the specified authority issued notice u/s

148 of the IT Act. In response, the assessee filed return of income but could not verify the return due to some Aadhar – PAN linking issue on the portal. The Assessing Officer issued notice u/s 142(1) of the IT Act. During the course of assessment proceedings, reply was submitted by the assessee but being unsatisfied the Assessing Officer completed the assessment u/s 144/147 r.w.s. 144B of the IT Act on a total income at Rs.22,27,982/-. Since the assessee remained absent, ld. CIT(A)/NFAC dismissed the first appeal vide order dated 15.05.2024. It is this order against which the assessee is in appeal before this Tribunal.

4. When the case was called for hearing, neither anyone appeared on behalf of the assessee nor any application for adjournment was filed. Therefore, we proceed to decide the appeal on merits after hearing ld. DR and on the basis of material available on record.

5. The ld. DR relied on the orders passed by the sub-ordinate authorities and requested to confirm the same.

6. We have heard ld. Departmental Representative and perused the material available on record. We find that the first appeal order was passed *ex-parte* i.e. in the absence of assessee. We find that ld. CIT(A)/NFAC has issued 3 hearing notices i.e. on 13.03.2024,

28.03.2024 and 14.04.2024. But the assessee did not respond to the above hearing notices. Accordingly, ld. CIT(A)/NFAC has decided the appeal *ex-parte*. We find that ld. CIT(A)/NFAC has issued back to back 3 notices and when no response was received from the side of the assessee, the order was passed *ex-parte*. We find that the assessee does not have any regular income and due to some technical glitch on the income tax portal she could not verify her return of income which was furnished in response to notice u/s 148 of the IT Act. Although, the return was verified prior to finalization of assessment proceedings. We further find that some agricultural land was sold as well as some agricultural land was purchased also and deduction u/s 54B was claimed which was not allowed by the Assessing Officer. In the first and second ground of appeal assessee has challenged the *ex-parte* order passed by ld. CIT(A)/NFAC and requested to provide one more opportunity so that the materials/documents/evidences can be submitted before the ld. CIT(A)/NFAC in support of her contentions. Considering the totality of the facts and in the interest of justice, we deem it fit to provide one more opportunity to the assessee to submit her case before ld. CIT(A)/NFAC. Therefore, without going into the merits of the case, we set-aside the *ex-parte* order passed by ld.

CIT(A)/NFAC and remand the matter back to the file of the Id. CIT(A)/NFAC with a direction to decide the appeal afresh after providing reasonable opportunity of being heard to the assessee. The assessee is hereby directed to respond to the notices issued by Id. CIT(A)/NFAC and furnish requisite documents and evidences in support of grounds of appeal, otherwise, Id. CIT(A)/NFAC will be at liberty to pass appropriate order as per law. Thus, the grounds of appeal raised by the assessee are partly allowed.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 22<sup>nd</sup> day of October, 2024.

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

Sd/-  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 22<sup>nd</sup> October, 2024.

*Sujeet*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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