



IN THE INCOME TAX APPELLATE TRIBUNAL, PANAJI BENCH, PANAJI



BEFORE HON'BLE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

ITA Nos. 145/PAN/2024

Assessment Year : 2015-16

Ranjana Naik Mirsangkar
H.No. 614, Walkeshwar Wada,
Betim, Bardez, North Goa, Goa
PAN : ALDPN9981B

..... Applicant

V/s

Income Tax Officer,
Ward-2(1), Goa.

..... Respondent

Appearances

Assessee by : Mr Rahul Sarda ['Ld. AR']

Revenue by : Mr M Satish ['Ld. DR']

सुनवाई की तारीख / Date of conclusive Hearing : 25/02/2025

घोषणा की तारीख / Date of Pronouncement : 04/03/2025

ORDER

PER G. D. PADMAHSHALI:

The captioned appeal of the assessee impugns DIN & Order ITBA/NFAC/S/250/2024-25/1064227170(1) dt. 19/04/2024 passed by the National Faceless Appeal Centre, Delhi ['Ld. NFAC' hereinafter] u/s 250 of the Income-tax Act, 1961 ['the Act' hereinafter] which in turn arisen out of order of assessment dt. 16/03/2023 passed u/s 147 r.w.s. 144 r.w.s. 144B of the Act by the National Faceless e-Asstt Centre ['Ld. AO' hereinafter] anent to assessment year 2015-16 ['AY' hereinafter].



2. Tersely stated facts of the case are that; the assessee is an individual and was identified as non-filer. Upon the receipt of information after recording reasons & obtaining prior approval from the competent authority the case of the assessee vide notice dt. 31/03/2022 was reopened u/s 148 of the Act. In the event of non-compliance and effective failure on the part of the assessee to (a) file return of income in response to aforesaid notice (b) to offer satisfactory explanation about the sale consideration arising on sale/transfer of immovable property for an amount of 3,60,21,000/-, the Ld. AO culminated the proceeding *ex-parte* to the best of his judgement by bringing to tax the entire amount of sale consideration as long-term capital gain accrued to the assessee and framed the consequential assessment u/s 147 r.w.s. 144 r.w.s. 144B of the Act. Aggrieved by the *ex-parte* assessment the assessee instituted an appeal thereagainst before Ld. NFAC, which also came to be dismissed *ex-parte* owing to non-prosecution and in the absence of evidences. Aggrieved by impugned *ex-parte* order, the assessee came in present appeals challenging the proceedings first on the ground of violation of principle of nature justice later on its merits.



3. Without touching grounds raised in appeal memo and merits of the case; we have heard the rival parties on the limited issue of non-prosecution & resultant *ex-parte* dismissal of first appeals and subject to rule 18 of ITAT-Rules 1963 perused material placed on record, considered the facts in the light of settled legal position.

4. Admittedly, the appellant assessee neither in the course of assessment proceedings represented her case with documentary evidences nor could she lay any cogent evidences in the course of first appellate proceedings to dismantle the alleged addition. Thus, both these proceedings before the tax authorities below indeed found culminated *ex-parte* without appellant's assistance and in the complete absence of cogent & credible evidences. On the other hand, the appellant assessee failed to make out her case before both the tax authorities below that; no income or gain had indeed arisen to her or accrued to her from the immovable property transaction reported against her PAN for the year under consideration. The impugned proceedings since ceased without effectively determining the rights & liabilities of rival parties, could hardly be continued to stand.



5. We note that, while exercising jurisdiction u/s 251(1)(a) of the Act, Ld. NFAC is required to state point of determination, decision thereon and reasons therefore in terms of section 250(6) of the Act. A plain reading of above section reveals that, it was incumbent upon Ld. NFAC to make necessary enquiries before passing an order and while doing so it necessitates to deal with each issue/ground on merits even in *ex-parte* proceedings. *Per contra* it is found in the instant case that, in the event of non-prosecution the Ld. NFAC dismissed the appeal simply by reiterating the findings of Ld. AO but without adjudicating in terms of s/s (6) of section 250 of the Act. The impugned adjudication since inconsonance with above provision (*supra*), therefore we find no reasons in not setting-aside the impugned order at the stage of its institution with a direction for *de-novo* adjudication in accordance with law. Ordered Accordingly.

6. The appeal in result stands allowed for statistical purposes.

In terms of rule 34 of ITAT Rules, 1963 the order pronounced in the open court on date mentioned herein before.

-S/d-

PAVAN KUMAR GADALE
JUDICIAL MEMBER

-S/d-

G. D. PADMAHALI
ACCOUNTANT MEMBER

Panaji/Dt: 04th March, 2025.

Copy of the Order forwarded to :

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| 1. The Appellant. | 2. The Respondent. | 3. The CIT(A)/NFAC Concerned |
| 4. PCIT Concerned | 5. DR, ITAT, Panaji Bench, Panaji | 6. Guard File |

By Order,
Sr. Private Secretary / AR ITAT, Panaji.