

**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE**

*(Convened through Virtual Court)*

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER &  
SHRI BHAGIRATH MAL BIYANI, ACCOUNTANT MEMBER**

I.T.A. No.350/Ind/2022  
(Assessment Year: 2017-18)

<b>Vijendra Singh Panwar</b> 0, Sarsoud, Dalauda, Mandsaur-458667, M.P.	Vs.	<b>Income Tax Officer</b> Mandsaur
<b>PAN No. DUJPS7248G</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	None
<b>Respondent by:</b>	Shri Ashish Porwal, Sr.D.R.

<b>Date of Hearing</b>	19.12.2022
<b>Date of Pronouncement</b>	24.01.2023

ORDER

**PER Ms. MADHUMITA ROY - JM:**

The instant appeal filed by the assessee is directed against the order dated 11.06.2022 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 25.12.2019 passed by the ITO, Mandsaur, under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred as to 'the Act') for Assessment Year 2017-18.

2. None appeared on behalf of the assessee at the time of call. However, the Ld. DR relied upon the orders passed by the authorities below in confirming the addition made by the Ld. CIT(A) on very many counts.

3. Upon perusal of the records, particularly, the order passed by the First Appellate Authority – NFAC, we find that no material fact has been brought on record to rebut the finding made by the Ld. AO against the assessee in respect of all the grounds and hence, confirmation of addition was made. Hence, the matter requires afresh adjudication upon examining the documents to be placed by the assessee in support of his claim for the ends of justice. In that view of the matter, we set aside the issue to the file of the Ld. CIT(A) to consider the issue afresh upon considering the evidence already on record or the evidence which the assessee may choose to file on the date of hearing to be fixed by the First Appellate Authority. We further make it clear that the assessee would also cooperate with the Ld. CIT(A) in deciding the issue involved in the matter. The Ld. CIT(A) is further directed to pass order strictly in accordance with law.

4. In the result, assessee's appeal is allowed for statistical purposes.

**This Order pronounced on 24/01/2023**

Sd/-  
(BHAGIRATH MAL BIYANI)  
**ACCOUNTANT MEMBER**

Indore; Dated 24 /01/2023

S. K. Sinha, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीयप्रतिनिधि, / DR, ITAT, Indore
6. गार्डफाईल / Guard file.

Sd/-  
(MADHUMITA ROY)  
**JUDICIAL MEMBER**

**आदेशानुसार/ BY ORDER,**

(Sr. Private Secretary)  
**ITAT, Indore**

1. Date of dictation on 02.01.2023
2. Date on which the typed draft is placed before the Dictating Member 02.01.2023
3. Date on which the approved draft comes to the Sr.P.S./P.S.
4. Date on which the fair order is placed before the Dictating Member for pronouncement
5. Date on which the fair order comes back to the Sr.P.S./P.S
6. Date on which the file goes to the Bench Clerk
7. Date on which the file goes to the Head Clerk.....
8. The date on which the file goes to the Asstt. Registrar for signature on the order.....
9. Date of Despatch of the Order.....