

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "G" BENCH : MUMBAI

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

ITA.No.1749/Mum./2024
Assessment Year 2015-2016

Sidharth Satpal Saigal, 103/104, Nimit CHS Sector- 19, Vashi, Sanpada S.O. New Mumbai, Thane-400705 Maharashtra	vs.	The Income Tax Officer, Ward-28(3)(1), Tower No.6, 2 nd Floor, Vashi Railway Station, Commercial Complex, Vashi, Navi Mumbai – 400703. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri B. Laxmi Kanth, Sr. AR

Date of Hearing :	08.07.2024
Date of Pronouncement :	11.07.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

This assessee's appeal, for assessment year 2015-2016, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1060331380(1) dated 31.01.2024, in proceedings u/s.147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. He is accordingly proceeded ex-parte.

2. It emerges t the outset with the able assistance coming from the Revenue side that the learned CIT(A)-NFAC has rejected the assessee's lower appeal "*in limine*" for want of payment of advance tax whereby invoking sec. 249(4)(b) of the Act. He appears to have uphold the Assessing Officer's action making sec.69 unexplained investment addition of Rs.1,28,00,000/- in otherwords for the foregoing sole reason.

3. The Revenue could hardly dispute during the course of hearing that there is no indication in the CIT(A)-NFAC's lower appellate discussion about the assessee's advance tax liability determination as per the provisions of the Act. Nor he appears to have afforded any opportunity to make good the said alleged default; if any. Faced with this situation and in the larger interest of justice, we deem it appropriate to restore the issue back to the CIT(A)-NFAC for it's 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 file and prove all the relevant facts in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open Court on 11.07.2024

Sd/-
[AMARJIT SINGH]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Mumba, Dated 11th July, 2024

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The Pr. CIT, Mumbai concerned
4.	D.R. ITAT, "G" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.