

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "D" Bench, Mumbai.

Before Shri Satbeer Singh Godara (JM) & Shri Girish Agrawal (AM)

I.T.A. No. 3711/Mum/2023 (A.Y. 2012-13)

Mahesh Shamji Patel 3/332/4035, Tagore Nagar MHB Colony Mulund East Mumbai-400 083. PAN : AGFPP2472C (Appellant)	Vs.	ACIT-26(2) Mumbai. (Respondent)
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Assessee by	None
Department by	Smt. Mahita Nair
Date of Hearing	01.07.2024
Date of Pronouncement	10.07.2024

O R D E R

Per Satbeer Singh Godara (JM) :-

This assessee's appeal for A.Y. 2012-13, arises against the National Faceless Appeal Centre ('NFAC'), Delhi's Din and order No. ITBA/NFAC/S/250/2023-24/1055138090(1) dated 16.08.2023 in proceedings under section 144 r.w.s. 147 of the Income Tax Act; in short "the Act".

Case called twice. None appears at assessee's behest. We accordingly proceeds ex-parte against him .

2. Learned DR vehemently argued during the course of hearing that the CIT(A)/NFAC herein has rightly affirmed the assessment findings making section 69 unexplained investment addition of Rs. 940,61,569/- in the ex-parte lower appellate discussion. She could hardly dispute the clinching fact that neither the learned CIT(A) has framed any point(s) of adjudication followed by detailed discussion under section 250(6) of the Act nor has he

examined his above sole issue in light of the corresponding material on record.

4. Faced with this situation, we deem it appropriate in the larger interest of justice to restore the assessee's instant sole substantive grievance back to the CIT(A)/NFAC for its fresh appropriate adjudication, preferably within three effective opportunities of hearing subject to the rider that it shall be the appellant's risk and responsibility only to plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open court on 10th July, 2024.

Sd/-
(Girish Agrawal)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Mumbai : 10.07.2024

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai.
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

PS