

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

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

I.T.A. No. 4176/Mum/2023 (A.Y. 2017-18)

Manoj Dayachand Jain HUF 27A, office No. 5/6 2 nd Fofal Wadi, Bhuleshwar Mumbai- 400 002. PAN : AADHM3062P (Appellant)	Vs.	ITO-19(2)(3) Piramal Chamber 6 th Floor Mumbai. (Respondent)
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Assessee by	Ms. Priyanka Sharma
Department by	Smt. Mahita Nair
Date of Hearing	01.07.2024
Date of Pronouncement	10.07.2024

ORDER

Per Satbeer Singh Godara (JM) :-

This assessee's appeal for A.Y. 2017-18, arises against the National Faceless Appeal Centre "NFAC", Delhi's Din and order No. ITBA/NFAC/S/250/2023-24/1056372489(1) dated 21.09.2023, in proceedings under section 144 of the Income Tax Act 1961 in short "the Act".

Heard both the parties at length. Case file perused.

2. It emerges from the outset during the course of hearing that the NAFC, the lower appellate ex-parte discussion; affirming the Assessing Office's action making section 69A unexplained money addition of Rs. 87,49,400/-, has not effectively complied with the rigor of section 250(6) requiring framing of points of determination followed by detailed adjudication thereupon.

3. Learned DR vehemently argued that the assessee had not filed any explanation in Assessing Officer's section 154 assessment framed on 26.4.2019. She could hardly dispute the clinching fact that the impugned lower appellate finding herein in paragraph 7.1 involves instance(s) of a prima facie communication gap between the assessee, his counsel's end as all the notices herein remained un-complied with. Be that as it may, the fact remains that it is a fit case wherein the assessee deserves one more efficient hearing before the learned CIT(A) in the foregoing backdrop. We order accordingly subject to the rider it shall be assessee's risk and responsibility to plead and prove all relevant facts; by way of supportive evidence or additional evidence; as the case may be, preferably within three effective opportunities of hearing.

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

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