

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI OMKARESHWAR CHIDARA, ACCOUNTANT MEMBER

ITA.No.2359/Mum./2024
Assessment Year 2016-2017

Zubbin Khambatta, H-2, Navroze Baug, Lalbaug, Mumbai-400012. Maharashtra. PAN AEWPK3442G	vs.	The Income Tax Officer, Ward-20(3)(1), Piramal Chamber, Lal Baug, Lower Parel, Mumbai – 400 013 Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Sumit Mantri
For Revenue :	Shri Dr. Kishor Dhule, CIT-DR

Date of Hearing :	24.07.2024
Date of Pronouncement :	26.07.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

This assessee's appeal for assessment year 2016-2017 arises against the order of the CIT(A)-National Faceless Appeal Centre, Delhi's DIN & order no.ITBA/ NFAC/S/250/2023-24/1062116462(1), dated 06.03.2024, in proceedings u/s.147 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges at the outset during the course of hearing that the CIT(A)-NFAC's lower appellate findings; upholding the Assessing Officer's action *inter alia* making sec.69C unexplained expenditure addition of Rs.2,76,50,010/-; as ex-parte; and that too without ensuring compliance to sec.250(6) of the Act requiring it to give points for determination followed by a detailed adjudication thereof. Faced with this situation, we reject the Revenue's vehement contentions and deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)-NFAC for its 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.

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

Order pronounced in the open Court on 26.07.2024

Sd/-
[OMKARESHWAR CHIDARA]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Mumbai, Dated 26th July, 2024

VBP/-

Copy to

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

//By Order//

//True Copy //

Assistant Registrar, ITAT, Mumbai Benches,
Mumbai.