

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

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

ITA.Nos.2274 & 2271/Mum./2024  
Assessment Years 2015-2016 & 2017-2018

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 :	22.07.2024
Date of Pronouncement :	26.07.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M.**

These assessee's twin appeals ITA.Nos.2274 and 2271/Mum./2014 for assessment years 2015-2016 and 2017-2018, arise against the learned CIT(A)-National Faceless Appeal Centre, Delhi's as many DIN & order nos. ITBA/NFAC/S/250/2023-24/1062116113(1) and 1062116837(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 files perused.

2. It emerges at the outset during the course of hearing that the CIT(A)-NFAC’s identical lower appellate findings; upholding the Assessing Officer’s action *inter alia* making sec.69C unexplained expenditure addition of Rs.1,69,02,856/- and Rs.3,45,10,679/- assessment year-wise, respectively; is 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 twin appeals 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.

5. These assessee's twin appeals ITA.Nos.2274 & 2271/Mum./2014 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 26.07.2024

Sd/-  
[OMKARESHWAR CHIDARA]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Mumbai, Dated 26<sup>th</sup> 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.