

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "G", MUMBAI**

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

**ITA No.2056/M/2024  
Assessment Year: 2017-18  
&  
ITA No.2090/M/2024  
Assessment Year: 2017-18**

Shri Govind Murlidhar Samant, A-701, Bhanukant Complex, Aarey Road, Goregaon East, Mumbai - 400 063 <b>PAN: AMJPS6468B</b>	Vs.	Assessing Officer National Faceless Assessment Centre, Delhi
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Nitin Chavan, A.R.  
Revenue by : Shri Manish Ajudiya, Sr. AR.

Date of Hearing : 15 . 07 . 2024  
Date of Pronouncement : 19 . 07 . 2024

**O R D E R**

**Per : Satbeer Singh Godara, Judicial Member:**

These assessee's twin appeals ITA No.2056&2090/M/2024 for assessment year 2017-18 arise against the National Faceless Appeal Centre (NFAC) Delhi's very order DIN & order No.ITBA/NFAC/S/250/2023-24/1061283797(1) dated

21.02.2024, in proceedings under section 147 r.w.s. 144 of the Income Tax Act, 1961 (in short 'the Act').

2. Heard both the parties at length. Case file perused.
3. Learned counsel submits at the outset that the assessee's former appeal herein ITA No.2056/M/2024 be dismissed as not pressed being "duplicate" in nature. Ordered accordingly.
4. Next comes the assessee's latter appeal ITA No.2090/M/2024 raising the following substantive grounds:

*"1. The learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi ["the CIT(A)] erred in law in dismissing the appeal without giving proper opportunity of being heard to the appellant against the principal of natural justice.*

*2. The learned CIT (A) further erred in law & on the facts in determining that the appellant is not aggrieved with the reassessment order disregarding the submissions & the documentary evidences placed on record by the appellant.*

*3. The learned CIT (A) further erred in law & on the facts in confirming the addition of Rs. 18,53,588/- u/s 69 of the Income Tax Act, 1961 ("the Act") without giving any cogent reasons.*

*4. The learned CIT (A) further erred in law & on the facts in confirming the addition of Rs.57,32,0000/- u/s 56(2) of the Income Tax Act, 1961 ("the Act") without giving any cogent reasons.*

*5. The appellant craves leave to add to, alter, amend, modify, substitute, delete and/or rescind all or any of the*

*Grounds of Appeal on or before the final hearing, if necessity so arises.”*

5. It emerges at the outset with the able assistance coming from both the parties that the CIT(A)/NFAC's impugned lower appellate order herein has nowhere considered merits of the assessee's sole substantive grievance seeking to reverse section 69 addition(s) of Rs.18,53,588/- and u/s 56(2) to the tune of Rs.57,32,000/-, made in the course of assessment dated 18.05.2023, by either framing the points of adjudication or a detailed adjudication thereupon, as contemplated under section 250(6) of the Act.

6. Learned counsel Mr. Manish Ajudiya at this stage invited our attention to page No.13 in the lower appellate discussion that the CIT(A) had indeed afforded sufficient opportunities to the assessee which the latter failed to avail. We find no merit in the Revenue's instant technical argument once the CIT(A) has not even dealt with the relevant factual matrix of the assessee's pleadings as indicated in preceding paras. We accordingly deem it appropriate to restore the assessee's instant twin substantive grounds back to the CIT(A)/NFAC for

a fresh appropriate adjudication as per law within three effective opportunities of hearing. Ordered accordingly.

7. To sum up, the assessee's former appeal ITA No.2056/M/2024 is dismissed and his latter case ITA No.2090/M/2024 is 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 19.07.2024.**

**Sd/-  
(OMKARESHWAR CHIDARA)  
ACCOUNTANT MEMBER**

**Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.