

**आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**  
**AND**  
**SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No.840/PUN/2024**  
**निर्धारण वर्ष / Assessment Year : 2011-12**

Ashok Vishnu Wagh, 1, Ambe Dindori, Dindori, Nashik-422202	<b>Vs.</b>	ITO, Ward – 1(4), Nashik
PAN : ABCPW4400H		
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी / Respondent</b>

Assessee by :	Mr. Naimish Dixit
Department by :	Shri Ramnath P. Murkunde
Date of hearing :	29-07-2024
Date of Pronouncement :	31-07-2024

**आदेश / ORDER**

**PER SATBEER SINGH GODARA, JM :**

This assessee's appeal for assessment year 2011-12, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's DIN & Order No. ITBA/NFAC/S/250/2023-24/1061237046(1), dated 21.02.2024, involving proceedings u/s. 250 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case filed perused.

2. It emerges at the outset that the assessee's sole substantive grievance raised in the instant appeal seeks to reverse both the lower authorities action making section 69A unexplained money addition of Rs.59,92,500/- in the course of section 144 assessment dated 07.12.2018; as upheld in the lower appellate discussion.

3. It transpires during the course of hearing that although the Assessing Officer had framed assessment/reassessment dated 07.12.2018 "ex-parte"; the fact remains that the assessee had filed his additional

evidence comprising of various details in the course of lower appellate proceedings. The same admittedly stands declined as per the CIT(A)/NFAC's order under challenged. The Learned DR would hardly rebut the clinching fact that the assessee's additional evidence placed before the first time before the CIT(A)/NFAC indeed goes to the root of the matter since he seeks to explain the source of impugned unexplained money addition in his hands.

4. Faced with this situation, we deem it appropriate in the larger interest of justice to restore the assessee's instant sole substantive grievance raised here back to the CIT(A)/NFAC for afresh appropriate adjudication subject to a rider that it shall be taxpayer's risk and responsibility only to file and prove all the relevant facts within three effective opportunities in consequential proceedings.

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

**Order pronounced in the open court on 31<sup>st</sup> July, 2024.**

Sd/-  
(Inturi Rama Rao)  
**ACCOUNTANT MEMBER**

Sd/-  
(Satbeer Singh Godara)  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 31<sup>st</sup> July, 2024.

रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune