

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH “SMC”: NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 254/DEL/2024**

**[Assessment Year: 2012-13**

Firoz Pasha, Flat no. FF-1, HIG, First Floor, Plot no. C-1/61, DLF Ankur vihar, Loni, Ghaziabad-201101. PAN: <b>AWIPP 9041 Q</b>	<u>Vs</u>	Income-tax Officer, Ward-1(2), Ghaziabad.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	<b>Shri Sushil Kumar, Adv.</b>	
<b>Respondent by</b>	<b>Shri Yogesh Sharma, Sr. DR</b>	
<b>Date of hearing</b>	<b>07.11.2024</b>	
<b>Date of pronouncement</b>	13.11.2024	

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee’s appeal for assessment year 2012-13 arises against DIN and order no. ITBA/NFAC/S/250/2023-24/1058320219(1), dated 29.11.2023 of the learned CIT(Appeals)/National Faceless Appeal Centre (INFAC), Delhi, in appeal no. CIT(A), Ghaziabad/11764/2019-20 in proceedings u/s 250 of the Income-tax Act, 1961, in short the “Act”.

2. Heard both the parties at length. Suffice to say, it emerges during the course of hearing that both the learned lower authorities have added the alleged unexplained investment u/s 69 of the Act amounting to Rs. 29.32 lakhs in assessee’s hands. Mr. Sharma vehemently argues in reiterating the Revenue’s stand that the assessee had been duly found to have made the impugned investment in twin immovable properties purchased in the relevant financial year 2011-12.

3. I next note that the learned Assessing Officer in detailed discussion at page 3 in para 3.4 has tabulated the assessee's impugned twin investment, wherein it emerges that he had invested a sum of Rs. 29.32 lakh in the relevant financial year whereas the learned CIT(Appeals) in lower appellate findings in para 5.4 pages 6 & 7 have neither framed any point of determination nor there is any detailed discussion note there from, as contemplated u/s 250(6) of the Act. Faced with this situation, rather in the interest of natural justice, it is deemed appropriate to restore the assessee's instant appeal back to the CIT(Appeals) for its afresh appropriate adjudication as per law, preferably within three effective opportunities of hearing subject to the rider that it shall be taxpayer's responsibility only to plead and prove all the relevant facts in consequential hearing proceedings.

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

Order pronounced in open court on 13.11.2024.

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

\*MP\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI