

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 3133/DEL/2024
[Assessment Year: 2014-15]

Jitendra Kumar, Village Illahabas, Sector-86, Noida, Gautam Budh Nagar, Noida-201301. PAN- AKQPK 0056 L	<u>Vs</u>	NFAC, Delhi.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Shri Yogesh Sharma, Sr. DR	
Date of hearing	06.11.2024	
Date of pronouncement	14.11.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee’s appeal for assessment year 2014-15 arises against DIN and order no. ITBA/NFAC/S/250/2023-24/1056611937(1), dated 27.09.2023, passed by the learned CIT(A)/National Faceless Appeal Centre (NFAC), Delhi, in appeal no. NFAC/2013-14/10131056, in proceedings u/s 250 of the Income-tax Act, 1961. Case called twice. None appears at the assessee’s behest. He is accordingly proceeded ex parte.

2. It emerges during the course of hearing that the CIT(A)/NFAC’s impugned ex parte lower appellate discussion has upheld the Assessing Officer’s action making section 69 unexplained investment addition of Rs. 42.37 lakh, without either framing any point(s) for determination or followed by a detailed discussion

thereupon, as contemplated u/s 250(6) of the Act. That being the case, it is deemed appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)/NFAC for its fresh appropriate adjudication as per law, preferably within three effective opportunities of hearing subject to a rider that taxpayer herein shall himself plead and prove all the relevant facts in consequential hearing proceedings at his own risk and responsibility. Ordered accordingly.

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

Order pronounced in open court on 14.11.2024.

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