

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.1925/Del/2024
Assessment Year: 2015-16

Aastha Educational Society, No. D3, Kaushambi, Ghaziabad	Vs.	Commissioner of Income Tax- National Faceless Appeal Centre (NFAC), Delhi
PAN :AABTA1514A		
(Appellant)		(Respondent)

Assessee by	None
Department by	Mr. Javed Akhtar, CIT(DR)

Date of hearing	14.11.2024
Date of pronouncement	20.11.2024

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2015-16, arises against the National Faceless Appeal Centre [in short, the "NFAC"] Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061751710(1), dated 29.02.2024, involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appeared at the behest of the assessee. We accordingly proceeded *ex-parte*.

3. Learned CIT(DR) vehemently argued during the course of hearing that both the lower authorities herein have rightly disallowed the assessee's section 11(1A) exemption claim in the course of assessment framed on 13.12.2017 as upheld in the lower appellate proceedings. He takes us to pages 4 to 5 of the lower appellate findings running from paras 6 to 7 confirming the impugned addition of Rs.1,81,71,431/- representing capital gains.

4. We, however, note that the CIT(A)-NFAC's impugned lower appellate discussion has neither framed any point of discussion nor it gives detailed adjudication thereupon as contemplated under section 250(6) of the Act. We thus deem it as a fit case to be restored back to the CIT(A)-NFAC for its fresh and appropriate adjudication as per law subject to a rider that tax payer shall plead and prove all the relevant facts at its own risk and responsibility within three effective opportunities in consequential proceedings.

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

Order pronounced in the open court on 20th November, 2024

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 20th November, 2024.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi