

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

ITA No. 418/Del/2024 : Asstt. Year : 2017-18

Balaji Mobitech Pvt. Ltd. Property No. 5530, Gali No. 74, Block B, Basti Raigarpura, Karol Bagh, Anand Barat S.O., New Delhi-110005	Vs	ACIT Circle-4(2), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AADCB1304L		

**Assessee by : None
Revenue by : An application for adjournment by
Sr. DR**

Date of Hearing: 11.11.2024	Date of Pronouncement: 13.11.2024
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2017-18, arises against the order of CIT(A)/NFAC, Delhi dated 06.12.2023 in case No. ITBA/NFAC/S/250/2023-24/1058511838(1) in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "The Act").

2. Case called twice. None appear at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. It emerges at the outset with the able assistance coming from the Revenue side that the CIT(A)/NFAC's impugned *ex-parte* lower appellate discussion, affirming the Assessing Officer actions initiating u/s 148/147 of the Act proceeding thereby making Section 69A unexplained money

addition of Rs.30,00,000/-, has neither framed any points of determination nor any detailed adjudication thereupon, as contemplated u/s 250(6) of the Act.

4. The Revenue vehemently submits that the assessee had not cooperated in the lower appellate proceedings which made the CIT(A)/NFAC to affirm the impugned addition on both the foregoing counts. We find no merit in the Revenue's instant technical objection once the assessee's corresponding grounds have not even been dealt with on merits.

5. We thus, deem it appropriate in these peculiar facts and circumstances to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh appropriate adjudication as per law, within three effective opportunities at the taxpayer's risk and responsibility only, to plead and prove its case in consequential proceedings. Order accordingly.

6. This assessee's appeal is allowed for statistical purpose in above terms.

Order Pronounced in the Open Court on 13/11/2024.

Sd/-

(M. Balaganesh)
Accountant Member

Dated: 13/11/2024

Sd/-

(Satbeer Singh Godara)
Judicial Member

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR