

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

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 3424/Del/2024 : Asstt. Year: 2014-15**

Pragya Thareja, C-119, Sector-51, Noida, Uttar Pradesh-201301 (APPELLANT)	Vs	Income Tax Officer, Ward-2(4), Noida, Uttar Pradesh (RESPONDENT)
<b>PAN No. ADFPT2082D</b>		

**Assessee by : Sh. Lalit Mohan, CA**

**Revenue by : Sh. Sanjay Kumar, Sr. DR**

**Date of Hearing: 11.11.2024**

**Date of Pronouncement: 21.11.2024**

**ORDER**

This assessee's appeal for Assessment Year 2014-15, arises against the order of CIT(A), Noida dated 30.03.2017 in Appeal No. 164/E-filing/2016-17/Noida, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "The Act").

2. Heard both parties at length. Case files perused.

3. Coming straightaway to the CIT(A) impugned lower appellate order under challenge. It emerges at the outset that he has simply rejected the assessee's appeal in a single para without having discussed anything at all on merits much less than that contemplated u/s 250(6) of the Act requiring him to frame points of determination followed by a detailed adjudication there upon.

4. Faced with this situation, it is deemed appropriate in the larger interest of justice to remit the case back to the CIT(A) for afresh effective innings with a rider that it shall be the

taxpayer risk and responsibility only to plead and prove all the relevant facts three effective opportunities in consequential proceedings. Ordered accordingly.

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

Order Pronounced in the Open Court on 21/11/2024.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 21/11/2024**

\*Subodh Kumar, Sr. PS\*

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

**ASSISTANT REGISTRAR**