

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 3410/Del/2024 : Asstt. Year: 2017-18

Rajesh Kumar Vij H.No. 258, Sector-12, Huda, Panipat, Haryana-132103 (APPELLANT)	Vs	Income Tax Officer, Ward-1, Panipat, Haryana (RESPONDENT)
PAN No. ADPPV0219A		

**Assessee by : Ms. Bharti Sharma, CA
Revenue by : Sh. Sanjay Kumar, Sr. DR**

Date of Hearing: 11.11.2024	Date of Pronouncement: 21.11.2024
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ORDER

This assessee's appeal for Assessment Year 2017-18, arises against the order of CIT(A)/NFAC, Delhi dated 20.03.2024 in case No. ITBA/NFAC/S/250/2023-24/1062989974(1) in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "The Act").

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

3. It emerges at the outset that the able assistance coming from both the parties that CIT(A)/NFAC's lower appellate discussion herein affirming the Assessing Officer section making section 69A r.w.s. 115BBE unexplained money addition of Rs.11.45 lacs in the course of assessment dated 10.03.2023, has nowhere dealt with the relevant factual matrix as contemplated u/s 250(6) of the Act requiring him to frame points of determination followed by a detailed discussion there upon.

4. That being the case, it is deemed appropriate in the larger interest of justice to remit the file back to the CIT(A)/NFAC for a fresh 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

Copy forwarded to:

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

ASSISTANT REGISTRAR