

**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.1994/Del/2024
Assessment Year: 2017-18

Balaji Jewellers, Shop No. 312, Bhavya Gold Plaza, Lane No.7, Beadon Pura, Karol Bagh, New Delhi	Vs.	ITO, Ward-51(5), New Delhi
PAN :AAQFB8180J		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Poojan Rana, Sr. DR

Date of hearing	20.11.2024
Date of pronouncement	27.11.2024

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"] Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061597685(1), dated 27.02.2024, 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* against him.
3. Coming to the assessee's four substantive grounds that both the learned lower authorities have erred in law on his part in making section 68 unexplained cash credit addition amounting to Rs.3,12,80,000/- in course of assessment, dated 28.12.2019 as upheld in the lower appellate order.
4. It emerges at the outset with the able assistance coming from Revenue side that the CIT(A)-NFAC has nowhere dealt with the Revenue's factual matrix as contemplated under section 250(6) of the Act requiring it to frame points of determination followed a detailed adjudication thereupon.
5. Faced with this situation, we deem it appropriate to restore the instant appeal back to the CIT(A)-NFAC for its fresh and appropriate adjudication within 3 effective opportunities subject to a rider that the assessee shall plead and prove its claim at his own risk and responsibilities in consequential proceedings.
6. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open court on 27th November, 2024

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 27th November, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi