

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 1469/Del/2024
Assessment Year: 2018-19

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| Shree Giriraj Exim Pvt. Ltd., Bichla Bazar, Bawaniwalan Katli, Bhiwani-127021. PAN: AAJCS 0698E | <u>Vs</u> | Income-tax Officer, Ward-2(3), Delhi. |
| APPELLANT | | RESPONDENT |
| Assessee represented by | Shri Pranshu Singhal, CA | |
| Department represented by | Shri Sanjay Kumar, Sr. DR | |
| Date of hearing | 13.11.2024 | |
| Date of pronouncement | 28.11.2024 | |

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2018-19 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1060447705(1), dated 02.02.2024, in case no. NFAC/2017-18/10024176, in proceedings u/s 143(1) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case file perused.

2. It emerges during the course of hearing that the assessee's sole substantive ground raised in the instant appeal challenges both the learned lower authorities' action making addition of Rs. 10,48,005/- representing difference in receipts as per Form 26AS vis a vis those recognized as income in the books of account.

3. Learned Departmental Representative vehemently argues that the impugned addition deserves to be sustained since the assessee has not been able to explain above difference.

4. I find in this factual background that the instant issue more requires a factual re-conciliation of the assessee's books vis a vis form 26ASS turnover than any substantive adjudication in second appellate proceedings in the tribunal. Coupled with this, learned CIT(A)/NFAC also appears to have passed impugned lower appellate order ex parte. I, accordingly, deem it appropriate to restore the assessee's instant appeal back to the CIT(A)/NFAC for his afresh appropriate adjudication as per law, preferably within three effective opportunities of hearing subject to a rider that the assessee shall plead and prove all the relevant facts at its own risk and responsibility in consequential proceedings. Ordered accordingly.

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

Order pronounced in open court on 28.11.2024.

(SATBEER SINGH GODARA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI

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| Draft dictated | 28.11.2024 |
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| Order signed and pronounced on | |
| File comes to P.S. | |
| File sent to the Bench Clerk | |
| Date on which file goes to the AR | |
| Date on which file goes to the Head Clerk | |
| Date of dispatch of Order | |
| Date of uploading on the website | |

