

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.3405/Del/2024  
Assessment Year: 2017-18

Gireesh Aggarwal HUF, B-3/86, 3 <sup>rd</sup> Floor, Ashok Vihar, PH-2, New Delhi	<b>Vs.</b>	ITO, Ward -34(4), New Delhi
<b>PAN :AADHG7258P</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Raman Kumar Goel, CA Sh. Shrey Goel, Adv.
Department by	Sh. Yogesh Sharma, Sr. DR

Date of hearing	07.11.2024
Date of pronouncement	29.11.2024

**ORDER**

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/250/2024-25/1065039104(1) dated 21.05.2024 involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that the CIT(A)-NFAC's impugned *ex-parte* lower appellate order "affirming assessment findings" dated 23.12.2019 making section 69A addition of Rs.14,95,500/- representing assessee's cash deposits made during demonetization; has neither framed any points of determination nor I find any detailed adjudication thereupon, as contemplated under section 250(6) of the Act.

4. Faced with this situation, Revenue vehemently argues that the assessee had not put in appearance before the CIT(A)-NFAC in the lower appellate proceedings and therefore the tribunal ought to uphold the impugned addition.

5. I am of the considered view in these peculiar facts and circumstances that be it *ex-parte* order or passed after hearing the appellant concerned, there is no exception to the foregoing compliance to section 250(6) of the Act. I, therefore, deem it appropriate to restore assessee's appeal back to the CIT(A)-NFAC for its afresh adjudication as per law, subject to a rider that the assessee shall positively plead and prove his case within three effective opportunities at his own risk and responsibility.

6. All other issues raised in the instant appeal stand rendered academic at this stage.

7. This assessee's appeal is allowed for statistical purposes in above terms.

***Order pronounced in the open court on 29<sup>th</sup> November, 2024***

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 29<sup>th</sup> November, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi