

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.3483/Del/2023
Assessment Year: 2014-15

Omprakash Choudhary, 1663-A, Prasadi Gali, Kotla, Mubarakpur, Delhi	Vs.	Income Tax Officer, Ward-53(4), New Delhi
PAN :AKBPP6976H		
(Appellant)		(Respondent)

Assessee by	Sh. Narender Poswal, Advocate
Department by	Sh. B.S. Anand, Sr. DR

Date of hearing	25.11.2024
Date of pronouncement	02.12.2024

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2014-15, 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/250/2023-24/1056778808(1), dated 04.10.2023 involving proceedings under section 143(3) 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 has passed its *ex-parte* lower appellate order affirming the Assessing Officer's action making section 68 unexplained cash credits/deposits addition of Rs.1,84,70,000/- in his hands; in assessment dated 30th December, 2016.

4. The Revenue vehemently argues in support of the CIT(A)'s impugned lower appellate findings that the assessee had been afforded numerous opportunities, which he failed to avail and, therefore, we ought to confirm the impugned addition. The assessee's case, on the other hand, is that he was prevented on account of circumstances beyond his control, which forms a reasonable cause for his non-appearance/non-cooperation in the lower appellate proceedings.

5. Be that as it may, we are of the considered view that larger interest of justice would be met in case the assessee is afforded one more effective opportunity before learned CIT(A)/NFAC to plead and prove its case so as to explain source of the impugned cash deposits added in his hands. We order accordingly subject to a rider that it shall be assessee's risk and responsibility only to plead and

prove all the relevant facts within three effective opportunities in consequential proceedings.

6. All other assessee's pleadings on merits 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 2nd December, 2024

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 2nd December, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi