

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.3062/Del/2024
Assessment Year: 2012-13

Promila Dua, G 45, Green Park Main, New Delhi	Vs.	ITO, Ward-29(1), New Delhi
PAN :AVZPD3709K		
(Appellant)		(Respondent)

Assessee by	Sh. S.K. Chaturvedi, CA
Department by	Sh. Yogesh Sharma, Sr. DR

Date of hearing	05.11.2024
Date of pronouncement	02.12.2024

ORDER

This assessee's appeal for assessment year 2012-13, 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/250/2023-24/1061768295(1) dated 29.02.2024 involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.

3. Delay of 56 days in filing the assessee's instant appeal stands condoned as per her contentions/averments explaining reasonable cause on account of the situation beyond her control.

4. It next emerges that the CIT(A)'s impugned *ex-parte* lower appellate order upholding the assessment's findings dated 23.12.2019 making section 69A unexplained cash deposits addition of Rs.12.83 lakhs, neither framed any points of determination nor any speaking adjudication thereupon as contemplated under section 250(6) of the Act.

5. Coupled with these, learned counsel has quoted assessee's chronic illness as the sole reason of her non-appearance/non-cooperation in the lower appellate proceedings.

6. Faced with this situation, it deems appropriate in the larger interest of justice to restore assessee's instant 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 her own risk and responsibility.

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

Order pronounced in the open court on 2nd December, 2024

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