

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

ITA No. 2089/Del/2024 : Asstt. Year : 2013-14

Bali Mauo, C/o CA Vaibhav Goel, 75, Navyug Market, 1 st Floor, Ghaziabad, Uttar Pradesh-201001	Vs	Income Tax Officer, Ward-2(1)(1), Ghaziabad-201002
(APPELLANT)		(RESPONDENT)
PAN No. CJFPM3344B		

**Assessee by : Sh. Vaibhav Goel, CA
Revenue by : Sh. Poojan Rana, Sr. DR**

Date of Hearing: 19.11.2024	Date of Pronouncement: 05.12.2024
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2013-14, arises against the order of CIT(A)/NFAC, Delhi dated 07.02.2024 in DIN & Order No. ITBA/NFAC/S/250/2023-24/1060620285(1) in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "The Act").

2. We straightaway notice at the outset from a perusal of the assessee's pleadings and the learned lower authorities respective orders that the CIT(A)/NFAC's *ex-parte* detailed discussion has affirmed the Assessing Officer's action initiating section 148/147 proceedings culminating in section 68 unexplained cash credit addition of Rs.1,30,66,071/- forming subject matter of adjudication before us. Learned counsel first of all submits that although the assessee could not ensure compliance to CIT(A)/NFAC lower appellate hearing notice but

the facts also remains that the CIT(A)/NFAC has nowhere adjudicated his corresponding substantive ground on merits as contemplated u/s 250(6) of the Act requiring points of determination to be framed followed by speaking decision thereupon.

3. The Revenue on the other hands alleges the assessee's utter non-cooperation all along to justify the impugned addition.

4. Faced with this situation, and larger interest of justice, we deem it appropriate to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh appropriate adjudication as per law within three effective opportunities subject to a rider that it shall be his risk and responsibility only to plead and prove all the relevant facts. Ordered accordingly.

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

Order Pronounced in the Open Court on 05/12/2024.

Sd/-

(M. Balaganesh)
Accountant Member

Dated: 05/12/2024

Sd/-

(Satbeer Singh Godara)
Judicial Member

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR