

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

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

ITA No. 3834/Del/2023 : Asstt. Year : 2014-15

NSN Ploymers Pvt. Ltd., 1/5, Milestones, Khasra No. 600, Street no. 2, Opp. Sector-10A, Gurgaon, Haryana-122001	Vs	Income Tax Officer, Ward-3(1), Gurgaon, Haryana-122001
(APPELLANT)		(RESPONDENT)
PAN No. AACCN0979N		

Assessee by : None

Revenue by : Sh. Akhilesh Kumar Yadav, Sr. DR

Date of Hearing: 05.12.2024

Date of Pronouncement: 10.12.2024

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2014-15, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1057313464(1) dated 25.10.2023 in proceedings u/s 144 r.w.s. 263 of the Income Tax Act, 1961 (in short "The Act").

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. It emerges at the outset with the able assistance coming from the Revenue side that the learned CIT(A)/NFAC has affirmed the assessment findings making section 68 unexplained cash credit addition of Rs.73.56 lacs in assessment order dated 25.12.2019, without either framing points of determination or by a speaking adjudication thereof, as contemplated u/s 250(6) of the Act.

4. Faced with this situation, Mr. Yadav vehemently argues that the learned CIT(A)/NFAC had afforded five effective opportunities to the assessee as per para 3.1 pages 2 & 3 herein and therefore, we ought to confirm the impugned addition.

5. We have given our thoughtful consideration to the assessee's pleadings and Revenue's foregoing rival submissions. We are of the considered view that although the fact remains that the assessee appears to have not cooperated in the assessment proceedings as well, there would be hardly any issue regarding the settled proposition that all this does not exempt the learned lower appellate authority from adjudicating lower appeal in due compliance to section 250(6) of the Act. We thus deem it appropriate to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh appropriate adjudication subject to a rider that it shall be the taxpayer risk and responsibility to plead and prove with all relevant facts within three effective opportunities, in consequential proceedings. Ordered accordingly.

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

Order Pronounced in the Open Court on 10/12/2024.

Sd/-

(M. Balaganesh)
Accountant Member

Dated: 10/12/2024

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