

**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. 3707/Del/2024 : Asstt. Year : 2021-22

Nehasach Impex Pvt. Ltd., Plot No. 245-246, 1 st Floor, Jarodha Dairy, Sant Nagar, Village Burari, New Delhi-110084	Vs	Income Tax Officer, Ward-18(1), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AAHCN1557F		

**Assessee by : Sh. Vijay Singhla, CA
Revenue by : Ms. Baljeet Kaur, CIT-DR**

Date of Hearing: 04.12.2024	Date of Pronouncement: 13.12.2024
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2021-22, arises against the CIT(A)/NFAC, Delhi's order dated 27.01.2024 in DIN & order No. ITBA/NFAC/S/250/2023-24/1060166113(1) in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "The Act").

2. Heard both the parties at length. Case file perused.
3. It is noticed at the outset that the learned CIT(A)/NFAC herein has affirmed the Assessing Officer's action making the alleged bogus purchases addition u/s 37(1) of the Act amounting to Rs.20,92,16,097/- in assessment order dated 28.12.2022, vide its *ex-parte* lower appellate discussion.

4. Learned CIT-DR invited our attention to para 4 pages 2 & 3 in the lower appellate discussion that the assessee had indeed been afforded various opportunities of hearing which stood non-complied with. She could hardly rebut the clinching fact that the impugned appellate discussion; be it *ex-parte* or otherwise, has nowhere framed any points of determination nor do, we find any detailed adjudication thereof, as contemplated u/s 250(6) of the Act. This is indeed coupled with the fact that the assessee also appears to have been *prima facie* non-cooperative all along during scrutiny as well. Faced with this situation, we deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh appropriate adjudication with a rider that it shall plead and prove all the relevant fact, at its own risk and responsibility within three effective opportunities, in consequential proceedings. Ordered accordingly.

4.1 All other pleadings on merits are not dealt with at this stage.

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

Order Pronounced in the Open Court on 13/12/2024.

Sd/-

(M. Balaganesh)
Accountant Member
Dated: 13/12/2024

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