

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 111/Del/2024**

**Assessment Year: 2008-09**

<b>Jitender Kumar, H. No. 151, Village Ladpura, Post Maincha Greater Noida, U.P.-201301 PAN: AOOKP 4133 Q</b>	<u>Vs</u>	Income-tax Officer, Ward-1(15), Noida.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>Shri Karun Kumar, Adv.</b>	
<b>Department represented by</b>	<b>Shri Siddharth B.S. Meena, Sr. DR</b>	
<b>Date of hearing</b>	<b>16.12.2024</b>	
<b>Date of pronouncement</b>	<b>16.12.2024</b>	

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal for assessment year 2008-09 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1059529579(1), dated 09.01. 2024, in case no. NFAC/2007-08/10218331, in proceedings u/s 143(3) read with section 147 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties. Case file perused.

2. Coming to learned CIT(A)'s finding upholding the learned Assessing Officer's action, making section u/s 68/69 addition to the extent of Rs. 23,50,000/-, learned counsel representing the assessee has filed his bank statement of the

alleged joint account maintained with his father and his case, accordingly, is that corresponding withdrawals therein have not been given credit to this effect.

3. The Revenue, on the other hand, relies on the learned CIT(A)'s impugned lower appellate finding in paras 5.3.1 to 5.3.2 that the assessee has already been given credit as impugned addition has been partly confirmed only.

4. Be that as it may, it prima facie emerges that the assessee's joint account bank statement entries have not been discussed in the learned CIT(A)'s impugned finding. It is therefore deemed appropriate to restore the matter to this limited extent only back to the Assessing Officer for his afresh appropriate adjudication, as per law, within three effective opportunities of hearing subject to rider that it shall be the assessee's responsibility only to plead and prove the relevant facts in consequential proceedings. Ordered accordingly.

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

Order pronounced in open court on 16.12.2024.

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

\*MP\*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI