

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

ITA No.2507/Del/2024
Assessment Year: 2014-15

Sarita Chaudhary, House No. G-658, Gamma-II, Greater Noida, Gautam Buddha Nagar	Vs.	National Faceless Assessment Centre, Mayur Bhawan, Connaught Lane, Barakhamba, New Delhi
PAN :AGSPC3666N		
(Appellant)		(Respondent)

Assessee by	Ms. Pallavi Gupta, CA
Department by	Sh. Sahil Kumar Bansal, Sr. DR

Date of hearing	10.12.2024
Date of pronouncement	16.12.2024

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2014-15, 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/250/2023-24/106030725(1) dated 31.01.2024 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.
3. We find during the course of hearing that both the lower authorities have added an amount of Rs.1,04,34,388/- as assessee's alleged bogus commission receipts after initiating section 148/147 proceedings in assessment dated 25th March, 2022, which stands upheld in the CIT(A)-NFAC's lower appellate findings underchallenge.
4. Learned counsel submits that the assessee could not appear in the lower appellate proceedings on account of communication gap(s) between her auditor and the arguing counsel. And that learned lower appellate authority has also not adjudicated assessee's various legal grounds going to the root of the matter as well as on merits, which violates section 250(6) of the Act requiring it to frame points of determination followed a speaking discussion thereupon.
5. The Revenue's case on the other hand is that the impugned addition has been non-cooperative all along. The fact remains that the impugned lower appellate discussion has not examined her case in light of section 250(6) of the Act, as indicated in preceding paras.

6. We accordingly restore the assessee's instant appeal back to the CIT(A)-NFAC for its afresh appropriate adjudication subject to a rider that she shall plead and prove all the relevant facts within three effective opportunities, at her own risk and responsibility, in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open court on 16th December, 2024

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 16th December, 2024.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi