

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&**

**Sh. S. Rifaur Rahman, Accountant Member**

**ITA No. 1230/Del/2023 : Asstt. Year : 2017-18**

Saurabh Mehta, 97, Eastern Avenue, Sainik Farms, New Delhi-110062 (APPELLANT)	Vs	DCIT, Central Circle-30, New Delhi-110055 (RESPONDENT)
<b>PAN No. ALMPM4798E</b>		

**Assessee by : Sh. Harshit Srivastava, CA  
Revenue by : Ms. Jaya Chaudhary, CIT-DR**

<b>Date of Hearing: 12.12.2024</b>	<b>Date of Pronouncement: 20.12.2024</b>
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**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for Assessment Year 2017-18, arises against the CIT(A)-27, New Delhi's order dated 17.02.2023 in case No. CIT(A), Delhi-27/10486/2018-19, in proceedings u/s 143(3) the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that the assessee is aggrieved against both the learned lower authorities action adding an amount of Rs.43,75,000/- in section 143(3) regular assessment framed on 21.12.2018 as upheld in the lower appellate discussion. He also filed the assessee's written synopsis that the impugned sums already stand assessed in the hands of Mr. Yash Pal Ashok (one of the controllers of Sukhija Group) in the Income Tax Settlement Commission which has

attained finality. The assessee's case accordingly before us is that the impugned addition made in his hands deserves to be deleted as an instance of double addition.

4. The Revenue on the other hand submits that the assessee's averments in his written submissions filed before us require the learned field authorities' factual verification. Faced with this situation, we deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the learned Assessing Officer for his afresh appropriate adjudication and factual verification in the foregoing terms with a rider that the appellant shall himself plead and prove all the relevant facts within three effective opportunities, at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

5. We make it clear before parting that we have not dealt with all other remaining substantive grounds raised in assessee's appeal at this stage which are kept open therefore.

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

Order Pronounced in the Open Court on 20/12/2024.

Sd/-

**(S. Rifaur Rahman)**  
**Accountant Member**

**Dated: 20/12/2024**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

**ASSISTANT REGISTRAR**