

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Pradip Kumar Kedia, Accountant Member**

ITA No. 3830/Del/2023 : Asstt. Year : 2017-18

Shubham Bansal, 5/379, Mohalla Maharam Shahdara, New Delhi-110032 (APPELLANT)	Vs	Income Tax Officer, Ward-58(7), New Delhi-110002 (RESPONDENT)
PAN No. CEKPB1161D		

**Assessee by : Sh. Sameer, AR
Revenue by : Sh. Sahil Kumar Bansal, Sr. DR**

Date of Hearing: 10.12.2024	Date of Pronouncement: 20.12.2024
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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)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1057415817 (1) dated 26.10.2023, 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 emerges during the course of hearing that the CIT(A)/NFAC's *ex-parte* lower appellate discussion *inter alia* upholding assessment findings dated 27.12.2019 *inter alia* making section 68 r.w.s. 115BBE additions of unexplained cash credit amounting to Rs.61,00,000/- and Rs.1,40,69,778/- followed by section 69A r.w.s. 115BBE addition of Rs.23,11,000/-; respectively, has neither framed any points of

determination nor do we find any speaking decision thereupon, as contemplated u/s 250(6) of the Act.

4. Faced with this situation, Mr. Bansal vehemently argues in light of the lower appellate discussion in para 4 that the assessee had indeed been afforded adequate opportunities of hearing and the impugned additions have been upheld due to his failure to explain source of the foregoing cash deposits. Be that it may, the fact remains that the learned CIT(A)'s has proceeded to confirm the impugned additions in his totally non-speaking adjudication in para 5.2.9 at pages 5 to 6 thereby violating the foregoing statutory provision. We thus deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)/NFAC for it's afresh appropriate adjudication as per law subject to a rider that the appellant shall plead and prove all the relevant facts within three effective opportunities at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

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

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

Sd/-

(Pradip Kumar Kedia)
Accountant Member

Dated: 20/12/2024

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