

**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. 2603/Del/2024 : Asstt. Year : 2013-14

Sazid Ali Khan, 608, Navniti Apartment, IP Extension, Patparganj, New Delhi-110092	Vs	NFAC, Delhi
(APPELLANT)		(RESPONDENT)
PAN No. ADLPK3001B		

**Assessee by : Sh. Aditi Ahmera, Proxy Counsel
Revenue by : Ms. Jaya Chaudhary, CIT-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 2013-14, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1062377576 (1) dated 11.03.2024, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "The Act").

2. Heard both the parties at length. Case file perused.
3. Learned counsel submits during the course of hearing that the CIT(A)/NFAC herein has erred in law and on facts in upholding the Assessing Officer's action *inter alia* making section 69C unexplained expenditure and section 68 unexplained cash credit additions of Rs. 13,98,12,700/- and Rs.1,78,50,000/- in the course of assessment dated 26.03.2022. And that too, the impugned lower appellate

discussion has neither framed any points of determination nor there is any speaking adjudication thereof as per the facts emerging from the case file. The department on the other hand has drawn strong support from the lower appellate findings upholding the impugned addition.

4. We have given our thoughtful consideration to the foregoing rival submissions. We find only part merit in the assessee's submission at this stage to the limited extent that as per the facts emerging from the case file at page 2, the assessee was given two opportunities of hearing on 05.12.2023 and 07.02.2024 and therefore, possibility of some communication gaps at various levels could not be altogether ruled out. We also *prima facie* note that the learned CIT(A)/NFAC has not dealt with the assessee's relevant facts on merits as well so as to comply with section 250(6) of the Act requiring him to frame points of determination followed by a detailed adjudication thereof. Be that as it may be, we are of the considered view that in the larger interest of justice the CIT(A)/NFAC needs to re-adjudicate the assessee's lower appeal, afresh subject to a rider that he shall himself plead and prove his case in consequential proceedings within three effective opportunities at his own risk and responsibility. Ordered accordingly.

5. All other pleadings on merits stand rendered academic at this stage.

6. 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

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