

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI (SMC) BENCH, NEW DELHI**

**BEFORESHRI SATBEER SINGH GODARA, JUDICIAL
MEMBER**

ITA No.3541/Del/2023
Assessment Year: 2017-18

Baba Bhakht Mal Ji Suri Memorial Charitable Trust, 12, IIIrd Floor, Vasant Arcade, Sector B-7, Vasant Kunj, New Delhi.	Vs.	Income-tax Officer, Ward-30(8), New Delhi.
PAN : AACTB7628K		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Sahil Kumar Bansal, Sr. DR

Date of hearing	23.12.2024
Date of pronouncement	23.12.2024

ORDER

This assessee's appeal for assessment year 2017-18, 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/250/2023-24/1054431348(1) dated 18.07.2023 involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Cases called twice. None appeared at the assessee's behest. I accordingly proceeded *ex parte* against the appellant.

3. It emerges during the course of hearing that whilst challenging correctness of both the learned lower authorities' action in making section 69A addition of Rs.11.92 lakhs as unexplained representing cash deposits, the assessee has filed its additional evidences running into 111 pages under rule 29 of the ITAT Rules thereby explaining the source thereof.

4. It is in this factual backdrop that the Revenue could hardly dispute that the assessee's foregoing additional evidences indeed goes to root of the matter, being in the nature of relevant material for adjudication of the foregoing sole substantive issue. Faced with this situation, I deem it appropriate in the larger interest of justice to restore the assessee's appeal back to the Assessing Officer for his fresh adjudication with the rider that the taxpayer shall submit and prove all the relevant facts at it's own risk and responsibility, within three effective opportunities in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open court on 23rd December, 2024.

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

Dated: 23 December, 2024.

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi