

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

BEFORESHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.3692/Del/2024
Assessment Year: 2012-13

Gurdayal Singh, H.No. 68, Vill- Sheikhpura Sohana Distt. Karnal, Haryana.	Vs.	Income-tax Officer, Ward-4, Karnal.
PAN : DPTPS6652M		
(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 2012-13, 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/250/2023-24/1061961690(1) dated 04.03.2024 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 at the outset during the course of hearing with able assistance coming from the Revenue side that the learned CIT(A) has

affirmed assessing officer's action making section 69A unexplained money addition of Rs.33,53,511/- in the course of assessment framed on 20.12.2019, without either framing points of determination or any detailed adjudication thereupon, as contemplated under section 250(6) of the Act.

4. Faced with this situation, Mr. Bansal vehemently argues that the assessee had indeed been afforded adequate opportunities in both the lower proceedings. He could hardly rebut that foregoing failure of compliance to the above statutory provision is de hors assessee's cooperation in lower appellate proceedings. I, therefore, deem it appropriate to restore the assessee's instant appeal back to the learned CIT(A) for his fresh adjudication in compliance of section 250(6) with the rider that the taxpayer shall submit and prove all the relevant facts at his 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/-