

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC' NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 118/Del/2024

Assessment Year: 2012-13

Raj Kumari Agarwal, 61, Navyug Market, Ghaziabad-201001. PAN: AEYPA 7801 F	<u>Vs</u>	Income-tax Officer, Ward-2(2)(2), Ghaziabad.
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Shri Siddharth B.S. Meena, Sr. DR	
Date of hearing	16.12.2024	
Date of pronouncement	16.12.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2012-13 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1053690777(1), dated 13.06.2023, in case no. CIT(A), Ghaziabad/10761/3019-20, in proceedings u/s 147 read with section 144 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Case called twice. None appears at the assessee's behest. She is accordingly proceeded ex parte.

2. It emerges during the course of hearing that learned CIT(A)/NFAC impugned ex parte lower appellate order has affirmed the Assessing Officer's action, adding an amount of Rs. 10.32 lakhs as income from undisclosed source u/s 69 of the Act, without even framing points of determination or any detailed adjudication thereof as contemplated u/s 250(6) of the Act.

3. Faced with this situation, I hereby deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the learned CIT(A)/NFAC for afresh appropriate adjudication, as per law, preferably within three effective opportunities of hearing subject to the rider that it shall be the assessee's responsibility only to plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

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

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI