

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI
Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 3727/Del/2024
(Assessment Year: 2012-13)**

Manosh Asopa, 474, A/1, 3 rd Floor, Mahalaxmi Society, Circular Road, Shahdara, Near Ghughi Pehawalan, New Delhi (Appellant) PAN:ALZPA7893B	Vs. ITO, Ward-71(2), New Delhi (Respondent)
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Assessee by :	Shri Manmohan Asopa, Adv
Revenue by:	Shri Sahil Kumar Bansal, Sr. DR

Date of Hearing	24/12/2024
Date of pronouncement	24/12/2024

ORDER

1. This assessee's appeal for Assessment Year 2012-13, arises against the order of CIT(A)/NFAC, Delhi dated 26.07.2024 in case No. ITBA/NFAC/S/250/2024-25/1067067624(1), 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. It emerges at the outset with the able assistance coming from the Revenue side during the course of hearing that the CIT(A)/NFAC's has passed its *ex-parte* lower appellate order affirming the Assessing Officer action herein initiating Section 140A/147 proceedings thereby treating the assessee's cash deposits of Rs. 13,94,500/-, as unexplained u/s 68 of the Act on legality as well as on merits.
4. Mr. Bansal vehemently argues during the course of hearing that the assessee has been all along non-cooperative and therefore, the impugned addition ought to be sustained.

5. I have given my thoughtful consideration to the assessee's pleadings and Revenue's vehement contentions. It transpires that the Id CIT(A)/ NFAC in the lower appellate adjudication in this factual background has neither framed any points of determination nor any detailed findings thereupon as contemplated u/s 250(6) of the Act.

6. This being a clinching case, I deem it appropriate to restore the assessee's instant appeal back to the CIT(A)/NFAC for its fresh and appropriate adjudication within three effective opportunities subject to a rider that the assessee shall plead and prove its case at his own risk and responsibility, in consequential proceedings. It is further clarified that the assessee shall indeed be at liberty to raise all his legal and factual arguments in consequential proceedings which would be dealt with in accordance with law. Ordered accordingly.

7. This assessee's appeal is allowed for statistical purpose in above terms.

Order pronounced in the open court on 24/12/2024.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 24/12/2024
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi