

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 632/Del/2024 : Asstt. Year: 2012-13

Mahipal Singh, 2/153, Sector-2, Rajendra Nagar, Sahibabad, Ghaziabad-201005 (APPELLANT)	Vs	Income Tax Officer, Ward-1(4), Ghaziabad-201002 (RESPONDENT)
PAN No. CTKPS8487G		

Assessee by : Ms. Tanya, Adv.

Revenue by : Sh. Sahil Kumar Bansal, Sr. DR

Date of Hearing: 26.12.2024

Date of Pronouncement: 26.12.2024

ORDER

This assessee's appeal for Assessment Year 2012-13, arises against the order of CIT(A)/NFAC, Delhi dated 21.12.2023 in DIN & order No. ITBA/NFAC/S/250/2023-24/1058965256(1), in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that the assessee has raised his first and foremost substantive ground challenges legality of learned lower appellate authority order proceeding *ex-parte* against him thereby confirming the Assessing Officer section 144 assessment making section 69 unexplained investment addition of Rs.26,92,000/- representing his cash deposits in the relevant previous year.

4. Mr. Bansal could hardly dispute that although the assessee has not been able to prove his grievance challenging the learned lower appellate authority *ex-parte* action against him but at the same time, possibility of some communication gaps in such an eventuality could not be altogether ruled out. Faced with this situation, in the larger interest of justice, the tribunal hereby deems it appropriate to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh appropriate adjudication, within three effective opportunities subject to a rider that taxpayer shall plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes.
Order Pronounced in the Open Court on 26/12/2024.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 26/12/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR