

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Sh. M. Balaganesh, Accountant Member**

**ITA No. 3054/Del/2023 : Asstt. Year : 2017-18**

Mohd Irshad, Village Kallu Garhi, Dasna, Ghaziabad, U.P.-201015 (APPELLANT)	Vs	Income Tax Officer, Ward-2(1)(4), Ghaziabad, U.P.-201002 (RESPONDENT)
<b>PAN No. ABWPI9575M</b>		

**Assessee by : None  
Revenue by : Sh. Akhilesh Kumar Yadav, Sr. DR**

<b>Date of Hearing: 05.12.2024</b>	<b>Date of Pronouncement: 05.12.2024</b>
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**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for Assessment Year 2017-18, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1065561376(1) dated 29.08.2023, in proceedings u/s 144 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appear at the assessee's behest. He is accordingly proceeded *ex-parte*.

3. It emerges during the course of hearing with the able assistance coming from the Revenue side that the CIT(A)/NFAC's lower appellate discussion proceedings *ex-parte* against the assessee/appellant, has upheld the Assessing Officer's action *inter alia* adding his cash deposits u/s 69 r.w.s. 115BBE of Rs.12,25,000/- and business income @ 8% to the tune of Rs.11,53,204/-, has neither framed any points of

determination nor any speaking adjudication thereupon, as contemplated u/s 250(6) of the Act.

4. Faced with this situation and 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 05/12/2024.

Sd/-

**(M. Balaganesh)**  
**Accountant Member**  
**Dated: 05/12/2024**

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

\*Subodh Kumar, Sr. PS\*

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

**ASSISTANT REGISTRAR**