

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&**

Sh. Avdhesh Kumar Mishra, Accountant Member

ITA No.198/Del/2024 : Asstt. Year : 2012-13

Sanjay Tyagi, H.No. 34, Shahpur Nij Morta, Ghaziabad-201003	Vs	Income Tax Officer, Ward-2(2)(4), Ghaziabad-201002
(APPELLANT)		(RESPONDENT)
PAN No. AFIPT2764H		

Assessee by : None

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

Date of Hearing: 18.12.2024	Date of Pronouncement: 18.12.2024
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2012-13, arises against the order of CIT(A)/NFAC, Delhi's order dated 17.11.2023 in DIN & order No. ITBA/NFAC/S/250/2023-24/1058023550(1), in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

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

3. It emerges from a perusal of the instant case file and the department valuable assistance that the Assessing Officer had framed *ex-parte* assessment against the assessee on 08.11.2019 adding an amount off Rs.25,10,500/- as undisclosed income u/s 69 of the Act representing cash deposits and the CIT(A)/NFAC has upheld the same in the impugned lower appellate order.

4. Mr. Bansal vehemently argues during the course of hearing that the assessee had neither appeared in the assessment nor in the lower appellate proceedings despite having served various statutory notices. He could hardly dispute the fact that the assessee's corresponding substantive ground merit have nowhere been dealt in the impugned lower appellate discussion much less that having framed points of determination followed by a speaking adjudication thereof as contemplated u/s 250(6) of the Act.

5. Faced with this situation, we deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)/NFAC for it's afresh appropriate adjudication within three effective opportunities of hearing, subject to a rider that it shall be the assessee's sole risk and responsibility to plead and prove with all relevant facts, in consequential proceedings. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes.
Order Pronounced in the Open Court on 18/12/2024.

Sd/-

(Avdhesh Kumar Mishra)
Accountant Member

Dated: 18/12/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR