

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

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

**ITA No. 4765/Del/2024 : Asstt. Year: 2012-13**

Shiv Kant Jha, E-515/23, Block-E, Khajuri Khas Colony, Delhi-110094 (APPELLANT)	Vs	Income Tax Officer, Ward-59(7), New Delhi (RESPONDENT)
<b>PAN No. AHGPJ8138H</b>		

**Assessee by : Sh. Ravi Pratap, Adv.**

**Revenue by : Sh. Sanjay Kumar, Sr. DR**

**Date of Hearing: 07.01.2025**

**Date of Pronouncement: 07.01.2025**

**ORDER**

This assessee's appeal for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1068188073(1) dated 30.08.2024, 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 that both the learned lower authorities have proceeded *ex-parte* against the assessee whilst adding the admitted cash deposited of Rs.35,59,743/- as unexplained u/s 69A of the Act.

4. Learned counsel submits that given the fact that the assessee's admittedly change, he could not plead and prove his case before the CIT(A)/NFAC in the lower appellate hearing. This is indeed admitted the fact that there is no adjudication on merits as well as contemplated u/s 250(6) of the Act requiring the learned lower authority framed points of determination followed by and detailed adjudication thereof. This being the clinching case emerges from case file, it is deemed appropriate to restore the assessee's instant appeal back to the CIT(A)/NFAC for it's 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 07/01/2025.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 07/01/2025**

\*Subodh Kumar, Sr. PS\*

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

**ASSISTANT REGISTRAR**