

**INCOME TAX APPELLATE TRIBUNAL**  
**AGRA BENCH "DB": AGRA**  
**SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**  
**AND**  
**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER**  
(Through virtual hearing)

**ITA No. 344/AGR/2024**  
**(Assessment Year: 2017-18)**

Moh Chand,  
Post Office Road, Sadabad,  
Hathras-281306  
(Appellant)  
**PAN: ALBPC2440A**

Vs. Assessing Officer,  
NAFAC, Sadabad,  
Hathras  
(Respondent)

Assessee by : Shri Rajesh Malhotra, CA  
Revenue by: Shri Shalendra Shrivastava, Sr. DR

Date of Hearing 05/02/2025  
Date of pronouncement 05/02/2025

**ORDER**

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.344/AGR/2024 for AY 2017-18, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC', in short] dated 19.04.2024 against the order of assessment passed u/s 147 r.w.s. 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 29.03.2022 by the Assessing Officer, NFAC (hereinafter referred to as 'ld. AO').
2. The only effective issue to be decided in this appeal is as to whether the ld NFAC was justified in sustaining the addition made in the sum of Rs 1,59,26,300/- on account of cash deposits in the facts and circumstances of the instant case.
3. None appeared on behalf of the assessee. We have heard the Ld DR and perused the materials available on record. On perusal of the order of the ld

NFAC, we find that the Id NFAC had decided the issue ex parte without adjudicating the issue on merits giving its independent finding. Hence, in the interest of justice and fairplay, we deem it fit and appropriate to restore this appeal to file of Id NFAC for de novo adjudication in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id NFAC for expeditious disposal of the appeal by not taking unwarranted adjournments. Hence, the grounds raised by the assessee are allowed for statistical purposes.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 05/02/2025.

-Sd/-  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 05/02/2025  
A K Keot

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

ASSISTANT REGISTRAR  
ITAT, New Delhi