

**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. 191/AGR/2023**  
**(Assessment Year: 2017-18)**

Mohd Iqbal,  
1, Mandi Kilatganj, Aligarh

Vs. CIT(A),  
NFAC, Delhi

(Appellant)

(Respondent)

**PAN: AAJPI8653G**

Assessee by :

None

Revenue by:

Shri Shalendra Srivastava, 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.191/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 29.09.2023 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 26.12.2019 by the Assessing Officer, ITO, Ward-4(1)(2), Aligarh (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 60,50,000/- 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