

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No. 295/Agr/2024  
Assessment Years: 2011-12

Gyanendra Kumar Tripathi, Teliha Mahatman, Kail, Ashpur, Rewa (MP)	<b>Vs.</b>	Income-tax Officer, Ward 2(3), Gwalior.
<b>PAN : AHUPT3127A</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	11.02.2025
Date of pronouncement	11.02.2025

**ORDER**

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

This assessee's appeal for assessment year 2011-12, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/10656600491(1) dated 14.06.2024, involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. We, accordingly, proceed ex parte against him.

3. It emerges during the course of hearing that the learned CIT(A)/NFAC herein has affirmed the assessment findings making section 69A unexplained many additions of Rs.17,18,500/- in the course of assessment framed on 14.12.2018, without either framing any points of determination nor we find any detailed discussion thereupon, as contemplated u/s 250(6) of the Act.

4. Faced with this situation, we deem it appropriate in the larger interest of justice to set aside the assessee's instant appeal back to the CIT(A)/NFAC for his afresh appropriate adjudication, within three effective opportunities of hearing at the appellant's 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 11<sup>TH</sup> February, 2025.***

***Sd/-***  
**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**

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

Dated: 11<sup>th</sup> February, 2025.

\*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra