

**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. 110/Agr/2021
Assessment Year: 2013-14

Late Mr. Ram dulare Yadav Through Legal Heir Mr. Mohit Yadav(Son), 47E/16, Pratap Nagar, Agra.	Vs.	ACIT, 1(2)(1), Agra.
PAN : AAEPY5484G		
(Appellant)		(Respondent)

Assessee by	Sh. Nitin Goyal, Advocate
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 2013-14, 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/250/2021-22/1035131411(1) dated 27.08.2021, involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.

3. It emerges during the course of hearing with the able assistance come from both the parties that this is second round of proceedings before the tribunal when the earlier learned coordinate Bench's order dated 15.11.2019 had restored the matter back to CIT(Appeals) to examine of the FDRs furnished vis a vis procurement of business contracts. Learned counsel fairly pleads that the assessee could not reconcile the same even in the remand proceedings. We, thus, we do not find any merit in the sole substantive ground of the assessee. Rejected accordingly.

4. This assessee's appeal is dismissed.

Order pronounced in the open court on 11TH February, 2025.

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

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

Dated: 11TH February, 2025.

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra