

**IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA**

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

**ITA No. 200/Agr/2022
(Assessment Year 2010-11)**

Shree G Sakh Sahakarita Maryadit, 53, Singhal Bhawan, Bajaj Oli, Naya Bajar, Lashkar, Gwalior 474001 MP	Vs.	DCIT/ACIT 1(1) Aayakar Bhawan City Center, Gwalior 474011
□□□□□□□□./PAN/GIR No: AACAS2215E		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Shalendra Shrivastava, Sr. DR

Date of Hearing	12.02.2025
Date of Pronouncement	12.02.2025

ORDER

PER SATBEER SINGH GODARA, JUDICIAL MEMBER:

This assessee's appeal for assessment year 2010-11 arises against Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"] Delhi's DIN and Order No. ITBA/NFAC/S/250/2022-23/1046352609(1), dated 18.10.2022, involving proceedings u/s 144 of the Income-tax Act, 1961, [hereinafter referred to as the 'Act'].

2. Heard both the parties at length. Case file perused.

3. Coming to the sole substantive issue between the parties about the correctness of Section 68 unexplained cash credit addition of Rs.143,11,750/-, learned counsel submits that assessee infact is a cooperative society and the same had come from its regular business activities carried out for members only. The Revenue case on the other hand is that all this clinching facts have not been pleaded and proved before both the lower authorities.

4. That being the case, we deem it appropriate in the larger interest of justice to restore the assessee's instant sole substantive ground to the learned Assessing Officer for his afresh adjudication subject to a rider that it shall be the assessee's risk and responsibility to plead and prove all the relevant facts within three effective opportunities, in consequential proceedings. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 12.02.2025

Sd/-
(Manoj Kumar Aggarwal)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Dated 12.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR