

**THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
(Through Video Conferencing)**

ITA No. 20/DDN/2024
(Assessment Year: 2017-18)

Rahul Windlass, 53R, Windlass House, Rajpur Road, Dehradun	Vs.	ACIT, Circle-1(2)(1), Dehradun
(Appellant)		(Respondent)
PAN: AADPW3534E		

Assessee by :	ShriBaldev Raj, CA Shri Maneesh Upeja, CA
Revenue by:	Shri A. S. Rana, Sr. DR
Date of Hearing	18/03/2025
Date of pronouncement	02/04/2025

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.20/DDN /2024 for AY 2017-18, arises out of the order of the Id National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] in ITBA/NFAC/S/250/2023-24/1059088030(1) dated 27.12.2023 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 10.12.2019 by the Assessing Officer, ACIT, Circle-1(2)(1), Dehradun (hereinafter referred to as 'Id. AO').

2. The only effective issue to be decided in this appeal is as to whether the Id NFAC was justified in sustaining the addition made in the sum of Rs 50,10,000/- on account of cash deposits in the facts and circumstances of the instant case.

3. We have heard the rival submissions and perused the materials available on record. On perusal of the order of the Id 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 02/04/2025.

-Sd/-

(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 02/04/2025
A K Keot

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

ASSISTANT REGISTRAR
ITAT, New Delhi