

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

ITA No. 58/DDN/2023
(Assessment Year:2016-17)

Sanyog Associates Infradevelopers Pvt. Ltd, Mittal Metals and Hardware LIC Road, Near Fulara Dairy, Uttarakhand (Appellant) PAN: AAPCS5322K	Vs.	ITO, Almora (Respondent)
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Assessee by :	Shri Prashant Verma, Adv
Revenue by:	Shri Amar Pal Singh, Sr. DR
Date of Hearing	21/03/2025
Date of pronouncement	21/03/2025

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 58/DDN/2023 for AY 2016-17, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] in appeal No. ITBA/NFAC/S/250/2023-24/1053341601(1) dated 31.05.2023 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 27.12.2018 by the Assessing Officer, ITO, Ward-2(3)(3), Almora (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

82,00,000/- 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 21/03/2025.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 21/03/2025
A K Keot

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

ASSISTANT REGISTRAR
ITAT, New Delhi