

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

**ITA No. 128/DDN/2024**  
(Assessment Year: 2017-18)

Prabeen Bhandari, 4h Floor, Chauhan Tower, Near 6 No. Puliya, Behru Gram, Dehradun, Uttarakhand	Vs.	ITO, Tehri
(Appellant)		(Respondent)
<b>PAN: AJIPB9892J</b>		

Assessee by :	Shri B. S. Rawat, Adv
Revenue by:	Shri A. S. Rana, Sr. DR
Date of Hearing	20/03/2025
Date of pronouncement	09/04/2025

O R D E R

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No. 128/DDN/2024 for AY 2017-18, 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/250/2024-25/1065252122(1) dated 30.05.2024 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 14.10.2019 by the Assessing Officer, ITO, Ward-1(4)(5), Tehri (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

11,20,450/- 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 09/04/2025.

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

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 09/04/2025  
A K Keot

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

ASSISTANT REGISTRAR  
ITAT, New Delhi