

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN “SMC” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(THROUGH VIDEO CONFERENCING)**

ITA No.145/DDN/2024
Assessment Year: 2010-11

Rinzing Wangdi, Tushita House, A-2, Kalsiya Estate Kulri, Mussoorie, Dehradun	Vs.	CIT(A), Dehradun
PAN :AAPW7582P		
(Appellant)		(Respondent)

Assessee by	Sh. Manish Negi, FCA
Department by	Sh. Amar Pal Singh, Sr. DR

Date of hearing	20.03.2025
Date of pronouncement	20.03.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2010-11, 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/250/2024-25/1066721922(1), dated 15.07.2024, involving proceedings under sections 147 r.w.s. 144 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 that both the learned lower authorities have proceeded ex-parte against the assessee for the purpose of adding his alleged unexplained investment of Rs. 26.82 lakhs in the course of assessment framed on 18.12.2017 and upheld in the ex-parte lower appellate discussion.
4. Learned counsel submits that the assessee/appellant in fact happens to be the “IFS” officer, who could not complete and prove the source of his foregoing investments on account of various official commitments and posting abroad. Be that as it may, the fact remains that there is no effective adjudication of the assessee’s grounds in the lower appellate proceedings in tune with section 250(6) of the Act, requiring the CIT(A)/NFAC to first frame the points of determination followed by detailed adjudication. Therefore, we deem it appropriate in the larger interest of justice to restore the assessee’s appeal back to CIT(A) for it’s afresh appropriate adjudication, within three effective opportunities of hearing at the appellant’s risk and responsibility, in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open court on 20th March, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 20th March, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi