

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member
&**

Sh. S. Rifaur Rahman, Accountant Member

ITA No. 3503/Del/2023 : Asstt. Year : 2017-18

Atul Agarwal, 282, Boundary Road, Civil Lines, Meerut, Uttar Pradesh-250001 (APPELLANT)	Vs	Income Tax Officer, Ward-1(1), Meerut, Uttar Pradesh-250002 (RESPONDENT)
PAN No. AEWPA0627H		

Assessee by : None

Revenue by : Sh. Rajesh Tiwari, Sr. DR

Date of Hearing: 21.05.2025

Date of Pronouncement: 21.05.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2017-18, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1057865633(1) dated 10.11.2023, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

3. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC affirming the Assessing Officer's action making the corresponding disallowances/additions herein has failed to ensure as compliance to section 250(6) of the Act

requiring him to first frame points of determination followed by a detailed discussion thereupon.

4. Mr. Rajesh Tiwari vehemently argues during the course of hearing in support of CIT(A)'s finding that the assessee had not filed any explanation or evidence supporting its case and therefore, his instant appeal deserves to be dismissed.

5. Faced with this situation, in the larger interest of justice, we deem it appropriate to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh appropriate adjudication, within three effective opportunities subject to a rider that the taxpayer shall plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

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

Order Pronounced in the Open Court on 21/05/2025.

Sd/-

(S. Rifaur Rahman)
Accountant Member

Dated: 21/05/2025

Sd/-

(Satbeer Singh Godara)
Judicial Member

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR