

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.1998/Del/2024  
Assessment Year: 2017-18

Anand Singh, House No.69, Sector-29, Faridabad, Haryana	<b>Vs.</b>	ACIT, Circle-1, Faridabad
<b>PAN: AWEPS3811P</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Shri Poojan Rana, Sr. DR

Date of hearing	20.11.2024
Date of pronouncement	27.11.2024

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre, [in short, the "NFAC"] Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1061526316(1) dated 26.02.2024 involving proceedings under section 154 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

3. It emerges during the course of hearing that with the able assistance coming from the Revenue side that the CIT(A)-NFAC has upheld the Assessing Officer's action adding an amount of Rs. 70,02,000/- representing his additional disclosed income during the course of survey under section 133A by *ex-parte* adjudication; and that too, without examining the relevant merits as contemplated under section 250(6) of the Act requiring him to frame points of determination followed by a detailed discussion thereupon.

4. Faced with this situation, learned Senior DR vehemently argues that the assessee had not appeared in the lower appellate proceedings despite having availed six opportunities as evident from para 4 (pages 2 to 3) in the impugned order. He could hardly dispute that even if the assessee had not appeared himself or through his authorized representatives, it was indeed incumbent for the lower appellate authority to have decided the issues on merits in the foregoing terms. We, therefore, deem it appropriate in the larger interest of justice to restore assessee's instant appeal

back to the CIT(A)-NFAC for afresh adjudication as per law, preferably within 3 effective opportunities subject to a rider that the assessee shall himself prove his case at his own risk and responsibility in consequential proceedings.

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

***Order pronounced in the open court on 27<sup>th</sup> November, 2024***

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

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

Dated: 27<sup>th</sup> November, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi