

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

ITA No. 3661/Del/2024 : Asstt. Year : 2017-18

National Fertilizers Ltd., A-11, Sector-24, Gautam Budha Nagar, Noida, U.P.-201301 (APPELLANT)	Vs	Addl. /JCIT, Special Range-6, New Delhi (RESPONDENT)
PAN No. AAACN0189N		

**Assessee by : Sh. Ved Jain, Adv. &
Sh. Aman Garg, CA
Revenue by : Ms. Baljeet Kaur, CIT-DR**

Date of Hearing: 03.12.2024	Date of Pronouncement: 05.12.2024
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2017-18, arises against the order of CIT(A)/NFAC, Delhi dated 24.07.2024 in DIN & Order No. ITBA/NFAC/S/250/2024-25/1066955307(1) in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "The Act").

2. Heard both the parties at length. Case file perused.
3. We advert to the assessee's first and second substantive ground wherein it's challenges correctness of the CIT(A)/NFAC's *ex-parte* proceedings affirming; the Assessing Officer's action making various disallowance/additions; as the case may be, in the course of assessment framed on 26.01.2020. Learned counsel's case as per the assessee pleading is that there is not even a mention about the assessee

having got the serve the lower appellate hearing notice enabling it to make effective representation and therefore, it deserves one more effective innings before the learned lower appellate authority.

4. The Revenue's case on the other hand is that the assessee had indeed be accorded various opportunities which fail to avail, and in these circumstances, we ought to affirm the CIT(A)/NFAC's lower appellate findings.

5. We that it may, we are of considered view in the larger interest of justice that possibility of communication gap involving such a newly introduced faceless lower appellate hearing system requiring coordination at multiple levels, could not be all together ruled out. We accordingly deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh appropriate adjudication as per law subject to a rider that the appellant only shall plead and prove the case at it's own risk and responsibility, in consequential proceedings.

6. All other assessee's ground on merits are not pressed at this stage in very terms.

7. This assessee's appeal is allowed for statistical purpose in above terms.

Order Pronounced in the Open Court on 05/12/2024.

Sd/-

(M. Balaganesh)
Accountant Member
Dated: 05/12/2024

Sd/-

(Satbeer Singh Godara)
Judicial Member