

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

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

**Sh. S. Rifaur Rahman, Accountant Member**

**ITA No. 3957/Del/2024 : Asstt. Year : 2015-16**

Satinder Kaur Viridi, D-361, Top Floor, Anand Vihar, New Delhi-110092 (APPELLANT)	Vs	Income Tax Officer, Ward-58(3), New Delhi-110002 (RESPONDENT)
<b>PAN No. ABHPV0883G</b>		

**Assessee by : Sh. V. Rajkumar, Adv.  
Revenue by : Ms. Jaya Chaudhary, CIT-DR**

<b>Date of Hearing: 12.12.2024</b>	<b>Date of Pronouncement: 20.12.2024</b>
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**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for Assessment Year 2015-16, arises against the CIT(A)/NFAC, Delhi's order dated 09.07.2024 in DIN & Order No. ITBA/NFAC/S/250/2024-25/1066519453(1), in proceedings u/s 147 the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing that the learned CIT(A)/NFAC has affirmed the Assessing Officer's assessment findings, assessing long term capital gains of Rs.45,50,230/- in her hands, vide *ex-parte* lower appellate discussion, and, that too, without framing any points of determination or any detailed adjudication thereof as contemplated u/s 250(6) of the Act.

4. Faced with this situation, learned CIT-DR vehemently argues that the assessee neither appeared nor filed her submissions in the lower appellate proceedings despite the fact that she had been afforded adequate opportunities of hearing. Be that it may, the fact remains that there is indeed non-compliance to foregoing statutory provision in the lower appellate proceedings. We thus deem it appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)/NFAC for it's afresh appropriate adjudication as per law within three effective opportunities subject to a rider that the appellant shall plead and prove all the relevant facts at her own risk and responsibility, in consequential proceedings. Ordered accordingly.

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

Order Pronounced in the Open Court on 20/12/2024.

Sd/-

**(S. Rifaur Rahman)**  
**Accountant Member**

**Dated: 20/12/2024**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

**ASSISTANT REGISTRAR**