

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

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

**ITA No. 598/Del/2024 : Asstt. Year: 2012-13**

Dharmender, PO Rasoi, Rai, Sonipat, Haryana-131029 (APPELLANT)	Vs	Income Tax Officer, Ward-1, Sonipat, Haryana-131001 (RESPONDENT)
<b>PAN No. ASLPD5413B</b>		

**Assessee by : None**

**Revenue by : Sh. Sahil Kumar Bansal, Sr. DR**

<b>Date of Hearing: 26.12.2024</b>
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<b>Date of Pronouncement: 26.12.2024</b>
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**ORDER**

This assessee's appeal for Assessment Year 2012-13, arises against the order of CIT(A)/NFAC, Delhi dated 15.12.2023 in DIN & order No. ITBA/NFAC/S/250/2023-24/1058778632(1), 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. Mr. Bansal straightaway invites the bench's attention to the fact that the assessee herein has been proceeded *ex-parte* in both lower proceedings since he had neither filed his return nor explained source of the corresponding cash deposits of Rs.15,50,000/- made in the relevant previous year. He accordingly pressed for confirming the impugned addition.

4. It is in this factual backdrop that the case file indicates that the learned lower appellate authority having proceeded *ex-parte* wherein has nowhere recorded any categorical finding that the corresponding hearing notice had been actually served upon the assessee. Be that as it may, even if, it is held that the said notice(s) stood duly served, possibility of communication gaps at various levels in such instances could not be altogether ruled out.

5. Faced with this situation, it is deemed appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)/NFAC for it's afresh adjudication as per law subject to a rider that he shall plead and prove all the relevant facts at his own risk and responsibility within three effective opportunities, in consequential proceedings. Ordered accordingly.

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

Order Pronounced in the Open Court on 26/12/2024.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 26/12/2024**

\*Subodh Kumar, Sr. PS\*

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

**ASSISTANT REGISTRAR**