

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

ITA No.4001/Del/2024  
Assessment Year: 2017-18

Shaheen Akhter, 277, Nazar Apartment, Flat-2, Okhla Main Road, Jamia Nagar, New Delhi	<b>Vs.</b>	Income Tax Officer, Ward-28(4), Delhi
<b>PAN :AFPPA5728B</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Shivam Garg, Adv.
Department by	Sh. Sahil Kumar Bansal, Sr. DR

Date of hearing	19.12.2024
Date of pronouncement	19.12.2024

**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 "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1058336840(1), dated 30.11.2023 involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing that the CIT(A)/NFAC has proceeded ex-parte against the assessee/appellant whilst upholding the assessment findings inter alia, adding his cash deposits as unexplained expenditure and unexplained sundry creditors; involving varying sums respectively.
4. The Revenue vehemently supports both the learned lower authorities' action that the assessee has not filed any supportive evidence explaining all the foregoing heads, and therefore, his instant appeal deserves to be rejected.
5. The assessee's case on the other hand is that he was prevented on account of circumstances beyond his control to appear and cooperate in the lower appellate proceedings. Learned counsel quotes specific reason of communication gaps at various levels i.e. assessee's office vis-à-vis his auditor and arguing counsel as well as the various procedural intricacies involved herein.
6. Be that as it may, we are of the considered view that larger interest of justice would be met in case the assessee's instant appeal is restored back to the learned CIT(A) for its afresh appropriate adjudication as per law preferably within three effective

opportunities. Ordered accordingly. It is made clear that the assessee shall plead and prove the case at his own risk and responsibility.

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

*Order pronounced in the open court on 19<sup>th</sup> December, 2024*

**Sd/-**  
**(AVDHESH KUMAR MISHRA)**  
**ACCOUNTANT MEMBER**

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

Dated: 19<sup>th</sup> December, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi