

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No. 73/Agr/2024
Assessment Years: 2012-13

Shiv Kumar Mishra, GC-57, Aaditya Mall, Indirapuram (UP)- 201012	Vs.	Income-tax Officer, Ward 3(2), Etah.
PAN : BAIPM8008D		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	11.02.2025
Date of pronouncement	11.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2012-13, 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/250/2023-24/1060133578(1) dated 25.01.2024, involving proceedings under section 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. We, accordingly, proceeded ex parte against him.

3. Learned Sr. DR, Shri Shrivastava submits that the assessee has been non-cooperative all along and the learned lower authority has rightly dismissed

this assessee's appeal as barred by limitation. He vehemently supports the learned lower authorities' action in making the addition(s). It emerges from the case records that on account of communication gaps at various levels, the assessee could not appear to plead and prove all the relevant facts in lower appellate proceedings and therefore, in the larger interest of justice, the matter may be restored back to the CIT(A)/NFAC.

4. Be that as it may, the fact remains that possibility of some communication gaps at various levels in such an instance of the newly introduced virtual hearing mechanism could not be altogether ruled out. Faced with this situation, it is deemed appropriate in the larger interest of justice to condone the delay in filing the appeal before the CIT(Appeals)/NFAC and to set aside the assessee's instant appeal back to the CIT(A)/NFAC for his afresh appropriate adjudication on merits, within three effective opportunities of hearing at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open court on 11TH February, 2025.

**Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

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

Dated: 11th February, 2025.

*aks/-