

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

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

**ITA No. 256/Agr./2024 : Asstt. Year: 2012-13**

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| Ganga Sharan,<br>163, Thakur Basti, Aligarh,<br>Dhanipur, Uttar Pradesh-202001 | Vs | Commissioner of Income Tax<br>Agra, U.P.-282002 |
| (APPELLANT)  |    | (RESPONDENT)                                    |
| <b>PAN No. CZLPS4304M</b>  |    |   |

**Assessee by : None**

**Revenue by : Sh. Shailendra Shrivastava, Sr. DR**

**Date of Hearing: 06.02.2025**

**Date of Pronouncement: 06.02.2025**

**ORDER**

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

This assessee's appeal for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1064345761(1) dated 25.04.2024, in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. Delay of 21 days in filing of the instant appeal is condoned in the larger interest of justice in light of Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

4. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC's detailed discussion has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowances/additions herein. Nor do we find any substantive lower appellate adjudication as contemplated u/s 250(6) of the Act requiring the CIT(A)/NFAC to first frame points of determination followed by a detailed discussion thereupon.

5. Mr. Srivastava vehemently argues during the course of hearing in support of CIT(A)'s finding that the assessee had not filed any explanation or evidence supporting its case and therefore, his instant appeal deserves to be dismissed.

6. We have given our thoughtful consideration to the foregoing rival stand and are of the considered view that since the CIT(A) has proceeded *ex-parte* against the assessee, possibility of some communication gaps between the taxpayer and the arguing counsel involving the newly introduced system of faceless hearings, could not be altogether ruled out.

7. Faced with this situation, in the larger interest of justice, we deem it appropriate to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh appropriate

adjudication, within three effective opportunities subject to a rider that the taxpayer shall plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

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

Order Pronounced in the Open Court on 06/02/2025.

Sd/-  
**(M. Balaganesh)**  
**Accountant Member**

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

**Dated: 06/02/2025**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**