

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

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

ITA No. 374/Agr./2024 : Asstt. Year: 2015-16

Rajvir, Panchgai Khera, Devri Road, Agra, U.P.-282001	Vs	Income Tax Officer, Ward-1(1)(2), Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AZRPR2028R		

Assessee by : None

Revenue by : Sh. Shailendra Shrivastava, Sr. DR

Date of Hearing: 07.02.2025

Date of Pronouncement: 07.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2015-16, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1063152170(1) dated 22.03.2024, 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 118 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 07/02/2025.

Sd/-
(M. Balaganesh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 07/02/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR