

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

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

Sh. M. Balaganesh, Accountant Member

ITA No. 253/Agr./2024 : Asstt. Year: 2012-13

ITA No. 261/Agr./2024 : Asstt. Year: 2012-13

Satya Prakash, Gali No. 2B, Raja Ka Bagh, Devi Road, Mainpuri, U.P.-205001 (APPELLANT)	Vs	Income Tax Officer, Ward-4(2)(5), Mainpuri, U.P.-205001 (RESPONDENT)
PAN No. AXKPP4863H		

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:

These assessee's twin appeals ITA Nos. 253 & 261/Agr./2024 for Assessment Year 2012-13, arise against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1060022475(1) & 1060023053(1) dated 23.01.2024, in proceedings u/s 147 and u/s 271(1)(c) of the Income Tax Act, 1961 (in short "the Act"), respectively.

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

3. Delay of 111 days in ITA No. 253/Agr./2024 and 116 days in ITA No. 261/Agr./2024; appeal wise, respectively, in filing of the instant appeals are 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. These assessee's twin appeals ITA Nos. 253 & 261/Agr./2024 are 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