

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

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

ITA No. 111/DDN/2024 : Asstt. Year : 2021-22

Kichha Sugar Company Ltd., Kichha SO Kishanpur, Udham Singh Nagar, Uttrakhand-263148	Vs	ACIT, Circle-2(1)(1), Haldwani, U.K.-263139
(APPELLANT)		(RESPONDENT)
PAN No. AABCK6699R		

Assessee by: None

Revenue by: Sh. Amarpal Singh, Sr. DR

Date of Hearing: 19.03.2025	Date of Pronouncement: 19.03.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2021-22, arises against the order of CIT(A)/NFAC, Delhi's DIN & orderNo. ITBA/NFAC/S/250/2024-25/1065464290(1) dated 07.06.2024, in proceedings u/s 143(3) 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. 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.

4. Mr. A. S. Rana 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.

5. 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.

6. 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.

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

Order Pronounced in the Open Court on 19/03/2025.

Sd/-

(M. Balaganesh)
Accountant Member
Dated: 19/03/2025

Sd/-

(Satbeer Singh Godara)
Judicial Member

Subodh Kumar, Sr. PS

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Appellant

1. Respondent

2. CIT

3. CIT(Appeals)

4. DR: ITAT

ASSISTANT REGISTRAR