

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

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

**ITA No. 5382/Del/2024 : Asstt. Year: 2011-12**

Birbal Sharma, B-37, Ground Floor, Platinum Deluxe, AAR DEE City, Sector-32, Gurgaon, Haryana-122002 (PAN: ABZPS3884L)	Vs	Income Tax Officer, Ward 1(3), Gurgaon, Haryana
(APPELLANT)		(RESPONDENT)
<b>PAN No. AQIPS1923N</b>		

**Assessee by : Sh. Rajnish Yadav, Adv.  
Revenue by : Sh. Sanjay Kumar, Sr. DR**

**Date of Hearing: 21.04.2025**

**Date of Pronouncement: 21.04.2025**

**ORDER**

This assessee's appeal for Assessment Year 2011-12, arises against the CIT(A)/NFAC, Delhi's DIN & Order No. ITBA/NFAC/S/250/2023-24/1054699012(1) dated 28.07.2023, in proceedings u/s 143/147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It is noticed that during the course of hearing with the able assistance coming from both the parties that learned CIT(A) has proceeded *ex-parte* against the assessee. That being the case, the tribunal is of the considered view that possibility of some communication gaps in the recently introduced system

of online hearings at various levels could not be altogether ruled out. It is therefore deemed appropriate in the larger interest of justice to restore the assessee's instant appeal back to the CIT(A)/NFAC for its afresh adjudication as per law subject to a rider that he shall plead and prove all the relevant facts at his own risk and responsibility, within three effective opportunities, in consequential proceedings. Ordered accordingly.

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

Order Pronounced in the Open Court on 21/04/2025.

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

**Dated: 21/04/2025**

SR BHATNAGAR

Copy forwarded to:

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

**ASSISTANT REGISTRAR**