

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 105/Del/2025 : Asstt. Year: 2018-19

Manpreet Singh, H.No. 66, Ward No 9, Sadikpur, Galb Kheri, Saunkra, Karnal (PAN: HJZPS2332Q)	Vs	Income Tax Officer, Ward-1, Karnal, Aayakar Bhawan, Sector-12, Karnal, Haryana
(APPELLANT)		(RESPONDENT)
PAN No. AQIPS1923N		

**Assessee by : None
Revenue by : Sh. Sanjay Kumar, Sr. DR**

Date of Hearing: 21.04.2025	Date of Pronouncement: 21.04.2025
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ORDER

This assessee's appeal for Assessment Year 2018-19, arises against the CIT(A)/NFAC, Delhi's DIN & Order No. ITBA/NFAC/S/250/2024-25/1065380159(1) dated 04.06.2024, in proceedings u/s 144/147 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. Learned Sr. DR representing the department very fairly submits that both the lower authorities herein have 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