

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(THROUGH VIDEO CONFERENCING)**

ITA No.66/DDN/2024
Assessment Year: 2016-17

Sh. Akhilesh Singhal, 139, Chandreshwar Nagar, Rishikesh, Uttarakhand	Vs.	Income Tax Officer, Rishikesh
PAN :BVLPS4429Q		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. A.S. Rana, Sr. DR

Date of hearing	18.03.2025
Date of pronouncement	18.03.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for Assessment Year 2016-17, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1063879393(1), dated 03.04.2024, involving 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. He 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. We further don't 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. Rana vehemently argues during the course of hearing in support of CIT(A)'s findings that the assessee had not filed any explanation or evidence supporting his 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 situations and in the larger interest of justice, we deem it appropriate to restore the assessee's instant appeal back to the CIT(A)/NFAC for it's 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 18th March, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 18th March, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi