

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA No. 61/Agr/2024  
(Assessment Year 2010-11)**

Vipin Verma, Patiyali Gate Etawah 207001	Vs.	CIT(A), Aligarh Uttar Pradesh 202001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: ACIPV2736N		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Shalender Shrivastava, Sr. DR

Date of Hearing	10.02.2025
Date of Pronouncement	10.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JUDICIAL MEMBER:**

This assessee's appeal for assessment year 2010-11 arises against Additional/Joint Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre [in short, the "Addl/JCIT(A)/NFAC"]-12 Delhi DIN and Order No. ITBA/APL/S/250/2023-24/1058890053(1) dated 11.12.2023, involving proceedings u/s 143(3) r.w.s 147 of the Income-tax Act, 1961, [hereinafter referred to as the 'Act'].

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

3. The assessee pleads that on account of communication gaps at various levels, he could not appear to plead and prove all the relevant facts in the lower appellate proceedings and therefore, in the larger interest of justice met in case, the matter be restored back to the CIT(A)/NFAC. The Revenue vehemently supports the learned lower authority's action making the addition(s) herein on merits.

4. Be that as it may, the fact remains that possibility of some communication gaps at various levels in such an instance of the newly introduced virtual hearing mechanism could not be altogether ruled out. It is therefore deemed appropriate in the larger interest of justice to set aside the assessee's instant appeal back to the CIT(A)/NFAC for his afresh appropriate adjudication, within three effective opportunities of hearing at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

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

Order Pronounced in the Open Court on 10.02.2025.

Sd/-  
(Manoj Kumar Aggarwal)  
ACCOUNTANT MEMBER

Sd/-  
(Satbeer Singh Godara )  
JUDICIAL MEMBER

Dated 10.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR