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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 157/Del/2025 : Asstt. Year : 2020-21

Sh. Ashwani Sharma, T1-201, Park View Delight, Bestech City, Dharuhera, Rewari, Haryana-123106	Vs	Income Tax Officer, Ward-2, Rewari, Haryana-123106
(APPELLANT)		(RESPONDENT)
PAN No. BWKPS7335B		

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

Date of Hearing: 22.04.2025		**Date of Pronouncement: 22.04.2025**

<u>ORDER</u>

This assessee's appeal for Assessment Year 2020-21, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1070312800(1) dated 13.11.2024, in proceedings u/s 154 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. Nor do I 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. Sanjay Kumar 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 it's case and therefore, his instant appeal deserves to be dismissed.

5. I 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, I 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 22/04/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 22/04/2025
Subodh Kumar, Sr. PS
Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR