

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.1037/Del/2025  
Assessment Year: 2011-12

Sh. Manmohan Singh, A-752, Chowk Handy Colony, Tilak Nagar, Delhi	<b>Vs.</b>	Circle-43(1), Delhi
<b>PAN :BGIPS9661L</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Yogeshwar Sharma, Sr. DR

Date of hearing	14.05.2025
Date of pronouncement	14.05.2025

**ORDER**

This assessee's appeal for assessment year 2011-12, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1070979597(1), dated 06.12.2024 involving proceedings under section 147 r.w.s. 144 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. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC's in its detailed discussion

has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowances/additions herein.

4. I have given my thoughtful consideration to the foregoing rival stand and I am 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.

5. 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.

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

***Order pronounced in the open court on 14<sup>th</sup> May, 2025***

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 14<sup>th</sup> May, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi