

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

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

ITA No.1096/Del/2025  
Assessment Year: 2012-13

Sh. Dinesh Mathur, 3B, Bharat Apartments, 31, IP Extension, Delhi	<b>Vs.</b>	Income Tax officer, Ward-59(6), New Delhi
<b>PAN :AAMP0778R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Ashish Jain, CA
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 2012-13, arises against the Commissioner of Income Tax (Appeals)/Addl./JCIT(A)-2, Jaipur's DIN and order no. ITBA/APL/S/250/2023-24/1059563635(1), dated 10.01.2024, involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.
3. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC in its lower appellate order has proceeded *ex-parte* against the assessee thereby

affirming the Assessing Officer's action making the corresponding disallowances/additions herein.

4. Learned departmental representative 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 its case.

5. 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.

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 its 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 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