

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

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

ITA Nos.1404, 1405, 1428 & 1429/Del/2025  
Assessment Years: 2013-14 to 2016-17

Sh. Ram Kumar, Vill.-Sikri, B.O. Sikri (48), Ballabhgarh, Faridabad, Haryana	<b>Vs.</b>	Income Tax Officer, Ward-2(1), Faridabad
<b>PAN :ATRPS4661H</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	26.05.2025
Date of pronouncement	26.05.2025

**ORDER**

These assessee's four appeals ITA Nos.1404, 1405, 1428 & 1429/Del/2025 for assessment years 2013-14, 2014-15, 2015-16 and 2016-17, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's orders, each dated 09.01.2025, having DINs and orders no. ITBA/NFAC/S/250/2024-25/1072011184(1), ITBA/NFAC/S/ 250/2024-25/1072011279(1), ITBA/NFAC/S/ 250/2024-25/1072011443(1), ITBA/NFAC/S/250/2024-25/1072011505(1), involving proceedings under section 147 r.w.s. 144

of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') in all the instant appeals.

2. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC in it's lower appellate orders 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 four appeals back to the CIT(A)/NFAC for their 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. These assessee's four appeals ITA Nos.1404, 1405, 1428 & 1429/Del/2025 are allowed for statistical purposes.

***Order pronounced in the open court on 26<sup>th</sup> May, 2025***

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

Dated: 26<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