

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 1608/Del/2025 : Asstt. Year : 2020-21

Reeta Devi, House No. 56, Sector-84, Kheri Kalan, B.O. Faridabad, Haryana-121002 (APPELLANT)	Vs	Income Tax Officer, Ward-2(1), Faridabad, Haryana-121001 (RESPONDENT)
PAN No. COQPD3122N		

Assessee by: None

Revenue by : Ms. Indu Bala Saini, Sr. DR

Date of Hearing: 24.06.2025

Date of Pronouncement: 24.06.2025

ORDER

This assessee's appeal for Assessment Year 2020-21, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1074197400(1) dated 07.03.2025, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

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

3. It is noticed during the course of hearing that the learned CIT(A)/NFAC has refused to condone the assessee's 230 days delay in filing of the lower appeal wherein she had duly made out a case of circumstances beyond control which is hereby condoned going by Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

4. 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.

5. Ms. Indu Bala Saini 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 and therefore, his instant appeal deserves to be dismissed.

6. 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.

7. 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.

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

Order Pronounced in the Open Court on 24/06/2025.

Sd/-

(Satbeer Singh Godara)
Judicial Member

Dated: 24/06/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR