

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

ITA No.634/Del/2025
Assessment Year: 2010-11

Sh. Abdul Wahid, 692-693, Kishan Ganj, Azad Market Gali, Sheesh Mahal Chowk, Delhi	Vs.	Commissioner of Income Tax (Appeals), Delhi
PAN: AAUPW1560H		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Rajesh Kumar Dhanesta, Sr. DR

Date of hearing	03.07.2025
Date of pronouncement	03.07.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2010-11, 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/250/2024-25/1071424888(1), dated 20.12.2024 involving proceedings under section 154 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

2. 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.

3. 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 and therefore, his instant appeal deserves to be dismissed.

4. We have given our thoughtful consideration to the foregoing rival stands 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.

5. Faced with this situation, in the larger interest of justice, we 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 3rd July, 2025

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 3rd July, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi