

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.2426/Del/2025
Assessment Year: 2011-12

Sh. Rajeev Singh, Vill. Tugalpur, Greater Noida, Gautam Budh Nagar, Greater Noida	Vs.	Income Tax Officer, Noida, Greater Noida
PAN: BGVPS3691B		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Sudeep Dabas, Sr. DR

Date of hearing	08.07.2025
Date of pronouncement	08.07.2025

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/250/2024-25/1071308082(1), dated 17.12.2024 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

2. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC's 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. I have given my 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.

4. Faced with this situation, I deem it appropriate, in the larger interest of justice, 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.

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

Order pronounced in the open court on 8th July, 2025

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

Dated: 8th July, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi