

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.2937/Del/2025
Assessment Year: 2016-17

Sh. Mahinder Singh, VPO Khanpur, Distt. Karnal, Haryana	Vs.	Income Tax Officer, Ward-03, Karnal
PAN: FNVPS8005J		
(Appellant)		(Respondent)

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

Date of hearing	18.08.2025
Date of pronouncement	18.08.2025

ORDER

This assessee's appeal for assessment year 2016-17, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's order dated 04.06.2024 involving proceedings under section 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 decided ex-parte.

2. Delay of 243 days in filing of the instant appeal is condoned in the larger interest of justice and in light of

Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

3. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC in its 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 during the course of hearing vehemently argues 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.

5. I have given my thoughtful consideration to the foregoing rival stand and is of the considered view that since the CIT(A)/NFAC 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 his 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 18th August, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 18th August, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi