

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.5822/Del/2025
Assessment Year: 2011-12

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| Sh. Shafik Ahemad, 311, Bulandshahr Road, Awass Vikas Colony, Hapur | Vs. | Income Tax Officer, Ward-3(5), Hapur |
| PAN: ERZPS1233M | | |
| (Appellant) | | (Respondent) |

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

| | |
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| Date of hearing | 29.10.2025 |
| Date of pronouncement | 29.10.2025 |

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/250/2024-25/1075130095(1), dated 27.03.2025 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 in its order has proceeded

ex-parte against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowance/addition herein.

3. The Revenue 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.

4. I have given my thoughtful consideration to the foregoing rival stands and is 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 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.

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

Order pronounced in the open court on 29th October, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 29th October, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi