

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 6808/Del/2025  
Assessment Year: 2017-18**

<b>Shyam Bhandula, 2/158, 159, Subhash Nagar, Delhi-110027. PAN: AAOPS 3454 Q</b>	<u>Vs</u>	<b>Income Tax Officer, Ward-45(4), Delhi.</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>		<b>Ms. Kriti Bindal, CA (through VC)</b>
<b>Department represented by</b>		<b>Shri Manoj Kumar, Sr. DR</b>
<b>Date of hearing</b>		<b>27.11.2025</b>
<b>Date of pronouncement</b>		<b>27.11.2025</b>

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal ITA no. 6808/Del/2025 for assessment year 2017-18 arises against CIT(A)/ JCIT(A)-2, Visakhapatnam's order dated 28.08.2025 (DIN & Order No. ITBA/APL/S/250/2025-26/1080082819(1), in proceedings u/s 143(3) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties. Case file perused

2. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC's detailed discussion of the 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 DR 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. This tribunal has given thoughtful consideration to the foregoing rival stand 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, this tribunal 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 open court on 27.11.2025.

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

**Dated: 28.11.2025.**

\*MP\*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI