

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.6467/Del/2025
Assessment Year: 2015-16

Sarika Agarwal, Mohalla Manapur, Hasanpur, Amroha, Uttar Pradesh	Vs.	Income Tax Officer, Ward-1, Moradabad
PAN: AFMPA5629J		
(Appellant)		(Respondent)

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

Date of hearing	25.11.2025
Date of pronouncement	25.11.2025

ORDER

This assessee's appeal for assessment year 2015-16, 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/250/2025-26/1079486325(1), dated 11.08.2025 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. She is accordingly proceeded ex-parte.

2. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC in its detailed discussion

has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowances/additions herein.

3. The Revenue 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.

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, auditor and the arguing counsel in such an instance 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) for her afresh appropriate adjudication, within three effective opportunities subject to a rider that the taxpayer shall plead and prove the cases 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 25th November, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 25th November, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi