

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

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

**ITA No.6512/Del/2025  
Assessment Year:2019-20**

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| Smt. Shanti Devi,<br>W/o-Shri Bablu,<br>R/o- Vill. Dariyapur Rajdev,<br>P.O. Chakauni, Sambhal,<br>PIN-244242, Uttar Pradesh | <b>Vs.</b> | Income Tax Officer,<br>Ward-1(5), Income Tax<br>Officer, Opp. Yashhoda<br>Cinema, Sambhal<br>PIN-244302, Uttar Pradesh |
| <b>PAN: HVAPD2318L</b>   |            |  |
| <b>(Appellant)</b>   |            | <b>(Respondent)</b>  |

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|--------------------------|-------------------------|
| <b>Assessee by</b>       | None                    |
| <b>Department<br/>by</b> | Sh. Manoj Kumar, Sr. DR |

|                              |            |
|------------------------------|------------|
| <b>Date of hearing</b>       | 26.11.2025 |
| <b>Date of pronouncement</b> | 26.11.2025 |

**ORDER**

This assessee's appeal for assessment year 2019-20, 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/250/2025-26/1078774854(1), dated 22.07.2025 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. Delay of 15 days in filing of the instant appeal is condoned in the larger interest of justice 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's detailed discussion has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowances/additions herein. Nor do we find any substantive lower appellate adjudication as contemplated u/s 250(6) of the Act requiring the CIT(A)/NFAC to first frame points of determination followed by a detailed discussion thereupon.

4. Mr. Manoj Kumar 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.

5. We have given our thoughtful consideration to the foregoing rival stand 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.

6. Faced with this situation, in the larger interest of justice, we deem it appropriate 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.

***Order pronounced in the open court on 26<sup>th</sup> November, 2025.***

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

Dated: 26<sup>th</sup> November, 2025.

*Shekhar*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi