

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

**ITA No.8705/Del/2025
Assessment Year: 2013-14**

Pramod Kumar, House No.1651, Urban Estate-II, Hisar, Haryana-125001	Vs.	Income Tax Officer, Ward-1, Aaykar Bhawan, Sector-14, Hisar, Haryana-125001
PAN: AMCPS6351G		
(Appellant)		(Respondent)

Assessee by	Shri V. Raj Kumar, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	22.01.2026
Date of pronouncement	22.01.2026

ORDER

This assessee's appeal for assessment year 2013-14, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN & Order No : ITBA/NFAC/S/250/2023-24/1059070913(1), dated 26.12.2023 involving proceedings under section 147 r.w.s. 144 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 has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowances/

additions herein. Nor do I 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.

3. 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.

4. I have given my 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.

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. The assessee's appeal is allowed for statistical purposes only.

Order pronounced in the open court on 22nd January, 2026.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 22nd January, 2026.

Shekhar

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi