

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

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

**ITA No.8944/Del/2025  
Assessment Year: 2023-24**

Ambika Prasad Mangaraj, Building No.124, Taramani Niwas, Near PWD Office, Nayagarh, Odisha-752069	<b>Vs.</b>	Income Tax Officer, Ward-2(3)(1), Room No.102, 1 <sup>st</sup> Floor, Aayakar Bhawan, Teachers Colony, Bulandshahar, Uttar Pradesh-203001
<b>PAN: AQYPM2855M</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Shri Ankush Kasana, Adv.
<b>Department by</b>	Sh. Manoj Kumar, Sr. DR
<b>Date of hearing</b>	28.01.2026
<b>Date of pronouncement</b>	28.01.2026

**ORDER**

This assessee's appeal for assessment year 2023-24, 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/250/2025-26/1081853541(1), dated 17.10.2025 involving proceedings under section 143(3) r.w.s. 144B 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 as well as the learned Assessing

Officer in detailed discussion has proceeded *ex-parte* against the assessee 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. Coupled with this, the assessee had also filed his additional evidence under Rule-29 of the Income Tax Appellate Tribunal Rules as well.

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 discussion that since the assessee has now filed his additional evidence (supra), possibility of some communication gaps between him and his counsel involving the newly introduced system of faceless hearings, could not be altogether ruled out.

5. Faced with this situations, in the larger interest of justice, I deem it appropriate to restore the assessee's instant appeal back to the learned Assessing Officer 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 28<sup>th</sup> January, 2026.***

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

Dated: 28<sup>th</sup> January, 2026.

*Shetkar*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi