

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

ITA No.3314/Del/2025  
Assessment Year: 2012-13

Sushmita Mazumdar, C/o- Jogendra Samal, AC- 311, Asiana The Heritage Sector-5, Vaishali, Ghaziabad	<b>Vs.</b>	Income Tax Officer, Ward-69(2), New Delhi
<b>PAN : AIQPM9969C</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Ankush Kalra, Sr. DR

Date of hearing	21.01.2026
Date of pronouncement	21.01.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's appeal for assessment year 2012-13, 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/250/2024-25/1075165115(1), dated 28.03.2025 involving proceedings under section 147 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 order has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowance/addition herein.

3. The Revenue argues during the course of hearing in support of CIT(A)/NFAC's finding that the assessee had not filed any explanation or evidence supporting its case.

4. We have given our 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 could not be altogether ruled out.

5. 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 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 the open court on 21<sup>st</sup> January, 2026***

**Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER**

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

Dated: 5<sup>th</sup> February, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi