

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F', NEW DELHI**  
**Before Sh. Satbeer Singh Godara, Judicial Member**  
**&**  
**Sh. Naveen Chandra, Accountant Member**

**ITA No. 5557/Del/2025 : Asstt. Year: 2014-15**

Nusrat Banka, D-815, 3 <sup>rd</sup> Floor, Ratan Mani, New Friends Colony, New Delhi-110001 (APPELLANT)	Vs	Income Tax Officer, Ward-61(1), Delhi-110001 (RESPONDENT)
<b>PAN No. ALYPB4979L</b>		

**Assessee by : None**

**Revenue by : Ms. Harpreet Kaur Hansra, Sr. DR**

**Date of Hearing: 05.02.2026**

**Date of Pronouncement: 05.02.2026**

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for Assessment Year 2014-15 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1076190365(1) dated 14.05.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. She is accordingly proceeded *ex-parte*.

3. Delay of 39 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).

4. 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.

5. Ms. Harpreet Kaur Hansra 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.

6. We have given my thoughtful consideration to the foregoing rival stand and are of the considered view that since the CIT(A)/NFAC has proceeded *ex-parte* against the assessee, an NRI, 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.

7. Faced with this situation, in the larger interest of justice, we deem it appropriate to restore the assessee's instant appeal back to the 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.

8. This assessee's appeal is allowed for statistical purposes. Order Pronounced in the Open Court on 05/02/2026.

Sd/-  
**(Naveen Chandra)**  
**Accountant Member**  
**Dated: 05/02/2026**

\*Subodh Kumar, Sr. PS\*  
Copy forwarded to:  
1. Appellant  
2. Respondent  
3. CIT  
4. CIT(Appeals)  
5. DR: ITAT

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**ASSISTANT REGISTRAR**