

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&**

**Sh. Avdhesh Kumar Mishra, Accountant Member**

**ITA No. 687/Del/2024 : Asstt. Year : 2012-13**

Sh. Shyam Sunder Talwar, 41/3, Ashok Nagar, Delhi-110018	Vs	Income Tax Officer, Ward-62(1), New Delhi-110002
(APPELLANT)		(RESPONDENT)
<b>PAN No. AACPT7577R</b>		

**Assessee by : Dr. Shashwat Bajpai, Adv. &**

**Sh. Sarthak Tripathi, Adv.**

**Revenue by : Sh. Sahil Kumar Bansal, Sr. DR**

<b>Date of Hearing: 17.12.2024</b>
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<b>Date of Pronouncement: 17.12.2024</b>
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**ORDER**

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

This assessee's appeal for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1059147697(1), dated 17.11.2023 in proceedings u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges at the outset during the course of hearing that the learned CIT(A)/NFAC's detailed discussion in para 3.1 page 3 of the lower appellate order has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action taking recourse to section 148 proceedings; in absence of alleged approval u/s 151 of the Act, followed by impugned disallowance/additions u/s 69A of long term capital gains and foreign trip expenditure, involving varying sum, respectively.

4. Mr. Bansal 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 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.

7. This assessee's appeal is allowed for statistical purposes. Order Pronounced in the open court on 17/12/2024.

Sd/-

**(Avdhesh Kumar Mishra)**  
**Accountant Member**

**Dated: 17/12/2024**

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

\*Subodh Kumar, Sr. PS\*

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**