

IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'SMC' : NEW DELHI)

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

ITA Nos. 5692, 5693 & 5694/Del/2024  
Asstt. Years : 2012-13, 2013-14 & 2014-15

Rekha Choudhary,  
70, Village Pavi Sadakpur,  
Loni Dehat, Ghaziabad,  
UP-201102  
(PAN: AGXPC9309D)  
**(Appellant)**

VS.

DCIT-Central Circle,  
Ghaziabad

**(Respondent)**

**AND**

ITA Nos. 5674, 5675, 5676, 5677, & 5678/Del/2024  
Asstt. Years : 2014-15, 2015-16, 2016-17, 2017-18, & 2018-19

Vineet Choudhary,  
70, Village Pavi Sadakpur,  
Loni Dehat, Ghaziabad,  
UP-201102  
(PAN: AGXPC9291N)  
**(Appellant)**

VS.

DCIT-Central Circle,  
Ghaziabad

**(Respondent)**

Appellant by : Shri Sameer Kapoor, CA  
Respondent by : Shri Sanjay Kumar, Sr, DR

Date of Hearing	24.03.2025
Date of Pronouncement	24.03.2025

## ORDER

These (08) captioned appeals have been filed by two separate Assesseees viz. Ms. Rekha Choudhary & Sh. Vineet Choudhary respectively against the separate orders, all dated 03.09.2024 passed by the Ld. CIT(A-3), Noida.

2. At the outset, in all the captioned cases, Ld. Counsel for the assessee took a ground that Ld. CIT(A) has noted the non-appearance of the assessee and has confirmed the Assessing Officer's action. He submitted that non-appearance before the Ld. CIT(A) was due to genuine reasons being email communication was inadvertently wrong. Hence, he pleaded that an opportunity may be given to both the assesseees to canvass their respective cases before the Ld. CIT(A) by remitting back the issues to the file of the Ld. CIT(A) for fresh consideration. Ld. DR did not have any objection to this proposition.

3. I have heard both the parties and perused the records. I find considerable cogency in the aforesaid contention of the Ld. AR for non-appearance before the Ld. CIT(A). After considering the aforesaid factual matrix, I am of the considered view, that interest of justice will be served, if the issues in dispute in all the captioned appeals are remitted back to the file of the Ld. CIT(A) to decide the same afresh, after giving adequate opportunity of being heard to both the assesseees. I hold and direct accordingly. Both the assesseees through his Ld. AR are also directed to cooperate with the Ld. CIT(A) in the proceedings.

4. In the result, all the 08 appeals filed by both the assesseees are allowed for statistical purposes.

Order pronounced in the Open Court on 24.03.2025.

Sd/-  
**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

***SRBhatnagar***

**Copy forwarded to: -**

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

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By Order,

Assistant Registrar, ITAT,  
Delhi Bench