

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

**BEFORE  
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.3037/Del/2024  
(ASSESSMENT YEAR 2015-16)

G.S. Industries, S-4, Gali No.4, Parampuri, Uttam Nagar, Delhi-110058. PAN-AANFG9150A	Vs.	National Faceless Assessment Centre, Delhi.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Ankur Chaurasia, CA and Shri Anil Sethi, CA	
Department by	Sh. Rajesh Kumar Dhanesta, Sr. DR	
Date of Hearing	17/04/2025	
Date of Pronouncement	17/04/2025	

**ORDER**

**PER MANISH AGARWAL, AM:**

This is an appeal filed by the assessee against the order of the ld. Commissioner of Income Tax (Appeals) [CIT(A) in short], National Faceless Appeal Centre (NFAC), dated 25.04.2024 in Appeal No. NFAC/2014-15/10306897 for AY 2015-16 passed u/s 250 of the Income Tax Act, 1961 (the Act, in short).

2. Heard both the parties and perused the material available on records.

3. A perusal of the impugned order of ld. CIT(A), NFAC clearly shows that the ld. CIT(A) has provided only two opportunities i.e. on 09.04.2024 for 15.04.2024 and on 16.04.2024 for 22.04.2024 and when the assessee failed to respond on 25.04.2024. It was in this backdrop, that the ld. CIT(A) proceeded to dispose-off the appeal filed by the assessee *ex-parte* by confirming the additions made by the AO in the assessment order. Even the assessment order passed u/s.147/144 has been done due to non-compliance by the assessee before the Assessing Officer. It is true that the assessee also did not comply with the notices issued by ld. CIT(A) and did not file the requisite details/documents to support its claim and only two opportunities were provided thus the assessee in ground of appeal No.4, in the interest of justice requested for remand back for fresh consideration

4. Under these facts and circumstances and in the interest of justice, the issues in this appeal are restored back to the file of the ld. CIT(A) for fresh adjudication on merit in accordance with law after giving proper and sufficient opportunities to the assessee of being heard.

5. In the result, appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 17.04.2025.

Sd/-

**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 22.04.2025

Sd/-

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

*PK/ Ps*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI