

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC”: NEW DELHI**

Ms. MADHUMITA ROY, JUDICIAL MEMBER

ITA Nos. 38 & 39/DEL/2025
Asstt. Yrs: 2014-15 & 2017-18

Joginder, H. No. 1605 Near Huda Market, Sector-8, Faridabad-121006.	<u>Vs</u>	Income Tax Officer, Ward-1(3), Faridabad.
PAN- AXWPJ 5473 B		
APPELLANT		RESPONDENT
Assessee represented by	Shri Alok Kumar Gupta, CA	
Department represented by	Sh. Sanjay Kumar, Sr. DR	
Date of hearing	17.04.2025	
Date of pronouncement	17.04.2025	

ORDER

PER Ms. MADHUMITA ROY, JM:

The instant appeals for A.Yrs. 2014-15 & 2016-17, filed by the assessee were heard together and are being disposed of by a common order for the sake of convenience.

2. ITA No. 38/Del/2025 for A.Y. 2014-15 is directed against the order dated 06.02.2024 passed by the National Faceless Appeal Centre (NFAC), Delhi (DIN &

Order No: ITBA/NFAC/S/250/2023-24/1060542518(1), arising out of the order dated 30.03.2022 passed by the National Faceless Assessment Centre (NFAC), Delhi under Section 147 read with Section 144B of the Income Tax Act, 1961 (hereinafter referred to as “the Act”).

3. ITA No. 39/Del/2025 for A.Y. 2016-17 for A.Y. 2016-17 is directed against the order dated 31.01.2024 passed by the National Faceless Appeal Centre (NFAC), Delhi (DIN & Order No: ITBA/NFAC/S/250/2023-24/1060300539(1), arising out of the order dated 30.03.2022 passed by the National Faceless Assessment Centre (NFAC), Delhi under Section 147 read with Section 144B of the Income Tax Act, 1961 (hereinafter referred to as “the Act”).

4. Having regard to the fact of ex parte orders being passed by the Ld. First Appellate Authority in both the impugned assessment years merely on the ground that the assessee was not represented before him and not disposing of the appeals on merits in terms of Section 250(6) of the Act, the orders of Ld. CIT(A) for both the impugned assessment years are set aside and the matter is remitted to the file of Ld. First Appellate Authority for consideration afresh upon granting an opportunity of being heard to the assessee and upon considering the evidences on record or any other evidence which the assessee may choose to file at the time of hearing of the appeal. It is also made clear that in the event the assessee does not cooperate with

the Ld. CIT(A) the said authority would be at liberty to dispose of the appeals strictly in accordance with law.

5. The appeals of the assessee in ITA No. 38/Del/2025 for A.Y. 2014-15 & ITA No. 39/Del/2025 for A.Y. 2016-17 are allowed for statistical purposes.

Order pronounced in open court on 17.04.2025.

Sd/-

(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 17.04.2025.

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI