

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

**BEFORE
SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.770/Del/2025
(ASSESSMENT YEAR 2018-19)

Amit Kumar H.No.G-274, Gali No.2, SGM Nagar, NIT, Faridabad-121001, Haryana. PAN-CLHPK3583J	Vs.	Income Tax Officer, NFAC.
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri Om Prakash, Sr. DR
Date of Hearing	13/05/2025
Date of Pronouncement	13/05/2025

ORDER

PER MANISH AGARWAL, AM:

This is an appeal filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A) in short], dated 23.12.2024 passed u/s 250 of the Income Tax Act, 1961 for Assessment Year 2018-19.

2. From the perusal of the appellate order, it is seen that the order was passed *ex-parte* by Ld. CIT(A) for non-prosecution. As the

assessee has not submit any submissions with regard to the grounds of appeal taken. The CIT(A) has confirmed the order of the AO.

3. Before us, non-appeared on behalf of the assessee and on behalf of the Revenue the Ld. Sr. DR vehemently supported the order of the lower authorities.

4. We have considered the facts of the case and statements of the Ld. Sr. DR. From the perusal of the order of the Ld. CIT(A), it is seen that though the Ld. CIT(A) has provided several opportunities, however, assessee did not submit any written submissions/reply. Under these facts and circumstances and in the interest of justice, the issue in the appeal are restored back to the file of the Ld. CIT(A) for fresh adjudication on merits in accordance with law after giving opportunity of being heard to the assessee. The assessee is also directed to participate in the appellate proceedings. With these directions, the appeal of the assessee is partly allowed for statistical purposes.

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

Order pronounced in the open court on 13.05.2025.

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated:16.05.2025

PK/Ps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI