

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Sh. S. Rifaur Rahman, Accountant Member**

**ITA No. 110/Del./2025 : Asstt. Year : 2014-15  
ITA No. 111/Del./2025 : Asstt. Year : 2015-16  
ITA No. 112/Del./2025 : Asstt. Year : 2017-18  
ITA No. 113/Del./2025 : Asstt. Year : 2018-19**

Shri Om Sai Infrapromoters Pvt. Ltd., 299/298-A, Ajabpur Khurd, Near Railway Crossing, Dehradun-248001	Vs	DCIT, Central Circle-3, New Delhi-110055
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAOCS1686F</b>		

**ITA No. 114/Del./2025 : Asstt. Year : 2014-15  
ITA No. 115/Del./2025 : Asstt. Year : 2015-16  
ITA No. 116/Del./2025 : Asstt. Year : 2017-18  
ITA No. 117/Del./2025 : Asstt. Year : 2018-19**

Shri Om Sai Infravision Pvt. Ltd., Mill Road, Shamli Mandi, Shamli, S.O. Muzzafarnagar, Uttar Pradesh-247776	Vs	DCIT, Central Circle-3, New Delhi-110055
(APPELLANT)		(RESPONDENT)
<b>PAN No. AATCS0069H</b>		

**Assessee by: None**

**Revenue by: Sh. Ramesh Chand, Sr. DR**

<b>Date of Hearing: 13.05.2025</b>	<b>Date of Pronouncement: 13.05.2025</b>
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**ORDER**

**Per Bench:**

The instant batch of eight appeals involves twin assessees herein, namely, Shri Om Sai Infrapromoters Pvt. Ltd. and Shri Om Sai Infravision Pvt. Ltd. All other relevant details thereof stand tabulated as under:

Sl. No.	A.Y.	ITA Nos.	Appellant	Respondent	Order passed against	Proceedings u/s
1.	2014-15	110/Del/2025	Shri Om Sai Infrapromoters Pvt. Ltd.	DCIT	CIT(A), Delhi-23, DIN & order No. ITBA/APL/S/250/2024-25 / 1070216020(1) Dated 08.11.2024	271(1)(c)
2.	2015-16	111/Del/2025	Shri Om Sai Infrapromoters Pvt. Ltd.	DCIT	CIT(A), Delhi-23, DIN & order No. ITBA/APL/S/250/2024-25 / 1070216357(1) Dated 08.11.2024	271(1)(c)
3.	2017-18	112/Del/2025	Shri Om Sai Infrapromoters Pvt. Ltd.	DCIT	CIT(A), Delhi-23, DIN & order No. ITBA/APL/S/250/2024-25 / 1070216111(1) Dated 08.11.2024	271AAC1
4.	2018-19	113/Del/2025	Shri Om Sai Infrapromoters Pvt. Ltd.	DCIT	CIT(A), Delhi-23, DIN & order No. ITBA/APL/S/250/2024-25 / 1070216527(1) Dated 08.11.2024	271AAC1
5.	2014-15	114/Del/2025	Shri Om Sai Infravision Pvt. Ltd.	DCIT	CIT(A), Delhi-23, DIN & order No. ITBA/APL/S/250/2024-25 / 1070215145(1) Dated 08.11.2024	271(1)(c)
6.	2015-16	115/Del/2025	Shri Om Sai Infravision Pvt. Ltd.	DCIT	CIT(A), Delhi-23, DIN & order No. ITBA/APL/S/250/2024-25 / 1070215401(1) Dated 08.11.2024	271(1)(c)
7.	2017-18	116/Del/2025	Shri Om Sai Infravision Pvt. Ltd.	DCIT	CIT(A), Delhi-23, DIN & order No. ITBA/APL/S/250/2024-25 / 1070215637(1) Dated 08.11.2024	271AAC1
8.	2018-19	117/Del/2025	Shri Om Sai Infravision Pvt. Ltd.	DCIT	CIT(A), Delhi-23, DIN & order No. ITBA/APL/S/250/2024-25 / 1070215737(1) Dated 08.11.2024	271AAC1

2. Cases called twice. None appears at the assessee's behest. They are accordingly proceeded *ex-parte*.

3. It emerges at the outset during the course of hearing that the learned CIT(A)'s identical detailed discussion has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action levying the corresponding penalty(ies) herein. Nor do we find any substantive lower appellate adjudication as contemplated u/s 250(6) of the Act requiring the learned CIT(A) to first frame points of determination followed by a detailed discussion thereupon.

4. Mr. Chand 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, their instant appeals deserve 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(s) and the arguing counsel involving the newly introduced system of faceless/hybrid hearings, could not be altogether ruled out.

6. Faced with this situation and in the larger interest of justice, we deem it appropriate to restore the assessee all instant appeals back to the CIT(A) for his afresh appropriate

adjudication, within three effective opportunities subject to a rider that the taxpayers shall plead and prove the case at their own risk and responsibility, in consequential proceedings. Ordered accordingly.

7. These twin assessee's instant four appeals each in ITA Nos. 110 to 117/Del/2025 are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 13/05/2025.

Sd/-

Sd/-

**(S. Rifaur Rahman)**  
**Accountant Member**

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

**Dated: 13/05/2025**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

Appellant

1. Respondent

2. CIT

3. CIT(Appeals)

4. DR: ITAT

**ASSISTANT REGISTRAR**