

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

ITA No. 484/Del/2025
(Assessment Year: 2018-19)

M/s Tirupati Balaji Fibers Pvt. Ltd., 9th K.M. Stone, Bhopa Road, MUZAFFARNAGAR - 251 001.	Vs.	DCIT, Central Circle-28, New Delhi
(Appellant)		(Respondent)
PAN: AAACB3161E		

Assessee by :	Shri Anikit Gupta, Adv
Revenue by:	Shri Rajesh Kumar Dhanesta, Sr. DR
Date of Hearing	14/05/2025
Date of pronouncement	14/05/2025

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.484/Del/2025 for AY 2018-19, arises out of the order of the Commissioner of Income Tax (Appeals)-29, New Delhi [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No. 10557/2017-18 dated 13.01.2025 against the order of assessment passed u/s 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 07.03.2023 by the Assessing Officer, DCIT, Central Circle-28, New Delhi (hereinafter referred to as 'Id. AO').

2. Though the assessee had raised several grounds of appeal before us, the only effective issue to be decided in this appeal is as to whether the Id NFAC was justified in passing an exparte order by confirming the assessment order both on law as well as on facts.

3. We have heard the rival submissions and perused the materials available on record. On perusal of the order of the Id NFAC, we find that the Id NFAC had decided the issue ex parte without giving its independent finding. Hence, in the interest of justice and fairplay, we deem it fit and appropriate to restore this appeal to file of Id NFAC for de novo adjudication in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id NFAC for expeditious disposal of the appeal by not taking unwarranted adjournments. Hence, the grounds raised by the assessee are allowed for statistical purposes. The assessee is entitled to furnish fresh evidences and raise additional grounds, if any, in support of its contentions.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 14/05/2025.

-Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 14/05/2025
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi