

**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.642/Del/2025  
(ASSESSMENT YEAR 2021-22)

ITA No.670/Del/2025  
(ASSESSMENT YEAR 2016-17)

Amit Gupta, A-612, Ashiana Upvan, Indrapuram, Shipra Sun City, Phase-1, Ghaziabad-201014, Uttar Pradesh. PAN-AFZPG4436J	Vs.	DCIT, Central Circle-19, Delhi.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Dayainder Singh Sindhu, CIT-DR
Date of Hearing	13/05/2025
Date of Pronouncement	13/05/2025

**ORDER**

**PER MANISH AGARWAL, AM:**

Both the appeals are filed by the assessee against the two separate orders of the ld. Commissioner of Income Tax (Appeals)-27, New Delhi [CIT(A) in short], passed u/s 250 of the Income Tax Act, 1961 ('the Act' for short) in Appeal No. CIT(A), Delhi-27/1050/2020-21 and CIT(A)-27/10890/2015-16 for Assessment Years 2020-21

and 2016-17 respectively. Since, common issues are involved thus, they are disposed off by a single order.

2. At the outset, from the perusal of the orders of Ld. CIT(A), it is seen that the Ld. CIT(A) has passed the impugned orders ex-parte without providing sufficient opportunities of being heard to the assessee, thereby confirming the additions made by the AO. The assessee in ground of appeal No.2 has challenged the orders of CIT(A) for not providing reasonable opportunities of being heard.

3. The Ld. CIT-DR supported the orders of the lower authorities.

4. We have considered the facts of the case and perusal of the order of Ld. CIT(A) clearly shows that the Ld. CIT(A) has provided three opportunities and the assessee did not submit any written submission/reply. In this background that the CIT(A) proceeded to disposed off this appeal filed by the assessee by confirming the additions made by the AO in the assessment orders. It is true that assessee did not comply with the notices issued by the CIT(A) and did not file the requisite details/documents in support of the claim made in grounds of appeals.

5. Under these facts and circumstances and in the interest of justice, both the appeals are restored to the file of the Ld. CIT(A) for fresh adjudication on merits in accordance with law after giving one more opportunities to the assessee. The assessee is also directed to participate in the appellate proceedings before the Ld. CIT(A).

6. In the result, both the appeals of the assessee are 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