

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
and  
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No.212/DEL/2025  
(Assessment Year: 2014-15)**

**ITA No.213/DEL/2025  
(Assessment Year: 2013-14)**

Soniya Srivastava,  
ATS Green Village,  
Sector 93 – A,  
Noida – 201 301 (Uttar Pradesh).  
**(PAN : AUYP55998M)**  
**(APPELLANT)**

vs.

Assessing Officer,  
NFAC, Delhi.

**(RESPONDENT)**

ASSESSEE BY : None  
REVENUE BY : Shri Ramesh Chand, Sr. DR

Date of Hearing : 13.05.2025  
Date of Order : 13.05.2025

**ORDER**

**PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :**

1. The assessee has filed appeals against the order of the Learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [“Ld. CIT(A)”, for short] dated 07.11.2024 for the Assessment Years 2013-14 & 2014-15.
2. None appeared on behalf of the assessee. We proceeded to adjudicate the issue with the assistance of ld. DR of the Revenue.

3. At the time of hearing, we observed that the Id. CIT (A) decided the issue against the assessee by observing that assessee has not pursued the appeals despite being granted several opportunities. He proceeded to adjudicate by relying on several decisions on the subject of non-prosecution and dismissed the appeal ex-parte. We also observed that that Id. CIT (A) has dismissed the appeal on merit also.
4. On the other hand, Id. DR for the Revenue relied on the orders of the authorities below.
5. Considered the submissions of the Id. DR of the Revenue and material placed on record. We observed that the addition was sustained by the Id. CIT (A) relying on the order of Assessing Officer ex-parte. Therefore, in the interest of justice, we direct Id. CIT (A) to give an opportunity of being heard to the assessee and decide the issue on merit as per law. We also direct assessee to make proper submissions and appear before the Id.CIT (A) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeals filed by the assessee are allowed for statistical purposes.
6. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

**Order pronounced in the open court on this 13<sup>TH</sup> day of May, 2025  
after the conclusion of the hearing.**

**Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

**sd/-  
(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

**Dated:13.05.2025/TS**

Copy forwarded to:

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

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**