

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI S. RIFAUH RAHMAN, ACCOUNTANT MEMBER**

ITA No.1722/Del/2023
Assessment Year: 2015-16

M/s. DPL Builders Pvt. Ltd., 46, South Ganesh Nagar, Patparganj, Delhi	Vs.	ACIT, Central Circle-3, Delhi
PAN: AADCD4410D		
(Appellant)		(Respondent)

With

ITA No.1723/Del/2023
Assessment Year: 2013-14

M/s. DPL Developers Pvt. Ltd., 46, South Ganesh Nagar, Patparganj, Delhi	Vs.	ACIT, Central Circle-3, Delhi
PAN: AAECD2228G		
(Appellant)		(Respondent)

Assessee by	None
Department by	Ms. Pooja Swaroop, CIT(DR)

Date of hearing	23.06.2025
Date of pronouncement	23.06.2025

ORDER

PER SATBEER SINGH GODARA, JM

These twin appeals ITA Nos. 1722/Del/2023 and 1723/Del/2023 pertaining to different as many assessees, namely, "M/s. DPL Builders Pvt. Ltd." and "M/s. DPL Developers Pvt. Ltd."

for assessment years 2015-16 and 2013-14 are directed against the Commissioner of Income Tax (Appeals)-23 [in short, the "CIT(A)"], New Delhi's orders dated 01.05.2023 and 02.05.2023 passed in case nos. CIT(A), Delhi-23/10868/2014-15 and CIT(A), Delhi-23/10088/2012-13; respectively, involving proceedings under section 153A of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

2. It emerges at the outset during the course of hearing that the learned CIT(A)'s detailed discussion in lower appellate order has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowances/additions herein.

3. 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 taxpayers and the arguing counsel, could not be altogether ruled out.

4. Faced with this situation, we deem it appropriate, in the larger interest of justice, to restore the assessee's instant appeals back to the CIT(A) for their afresh appropriate adjudication, within three effective opportunities subject to a rider that the taxpayers shall plead and prove the cases at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

5. These assessee's twin appeals ITA Nos.1722/Del/2023 and 1723/Del/2023 are allowed for statistical purposes.

Order pronounced in the open court on 23rd June, 2025

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 23rd June, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi