

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: G : NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITAs No.1765/Del/2025
Assessment Year: 2018-19

The Muslim Educational
Welfare Society,
Dr. Z.H. Islamia Inter College
Campus-1,
Nidhaulikalan,
Uttar Pradesh – 207 122.

Vs

ITO,
National e-Assessment Centre

PAN: AABTT0941J

(Appellant)

(Respondent)

Assessee by : None
Revenue by : Shri Narpar Singh, Sr. DR
Date of Hearing : 24.06.2025
Date of Pronouncement : 24.06.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 23.12.2024 of the Ld. Commissioner of Income-tax (Appeals), NFAC.

2. At the time of hearing, none appeared for the assessee. On perusal of the record, it comes up that the appeal is barred by 22 days and an application for condonation of delay has been filed submitting that due to distance, the

assessee, who is a resident of Etah, could not contact his counsel at Agra. Accordingly, the delay is condoned. Appeal is admitted for hearing.

3. Further, we find that the assessee has raised a ground that opportunity of hearing was not provided by the Id. NFAC. Although the Id. DR has supported the impugned order submitting that due notices were issued, however, we find that NFAC observed that *“appellant was issued various notices of hearing u/s. 250 of the I.T Act dated 15.11.2022(Enablement of Communication hearing notice), 08.04.2024, 27.06.2024, 04.10.2024 and latest hearing notice dated 29.11.2024 posting the appeal for hearing/filing submissions on or before 05.12.2024”*, but what was the mode of service and a satisfaction about due service to knowledge of assessee is not mentioned. Thus assuming that notices were not reportedly served, the appeal of the assessee is **allowed for statistical purposes**. The issues on merits are restored to the files of the NFAC to give a fresh opportunity of being heard and decide in accordance with the law.

Order pronounced in the open court on 24.06.2025.

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 24th June, 2025.

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi