

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES: G : NEW DELHI  
BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITA No.1684/Del/2025  
Assessment Year: 2014-15

Mr. Somnath Bobal,  
M-77, 1<sup>st</sup> Floor,  
Vikas Puri,  
New Delhi – 110 018.

Vs

ITO,  
Ward 44(1),  
Delhi.

PAN: AQRPB6234L

(Appellant)

(Respondent)

Assessee by	: Shri Surender Kapoor, CA
Revenue by	: Shri Narpat 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 25.01.2025 of the Ld. Commissioner of Income-tax (Appeals), NFAC.

2. On hearing both the sides, we find that the assessee has challenged the impugned orders of the ld. tax authorities below on merits submitting that the AO has treated the entire receipts as income of the assessee and the assessee was entitled to benefit u/s 44AD of the Act. However, we find that in spite of notices the assessee failed to appear before NFAC. The ld. AR has submitted that the assessee has not received notices. Although the ld. DR has defended the order of the NFAC submitting that sufficient notices were given, however, we find that the

NFAC failed to record as to how and by what mode the service was effected. The assessee has raised substantial questions of facts which are required to be duly considered by the NFAC. Accordingly, **we allow the appeal for statistical purposes.** The impugned orders are set aside. The issues on merits as well as on law are remitted to the files of the AO to give an opportunity of hearing and conclude the assessment afresh.

Order pronounced in the open court on 24.06.2025.

Sd/-

(MANISH AGARWAL)  
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 24<sup>th</sup> June, 2025.

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi