

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.1912 & 1915/Del/2025
Assessment Year: 2012-13

Sudesh Yadav,
CH.No.206-207, Ansal Satyam,
RDC, Rajnagar,
Ghaziabad.

Vs ITO,
Ward-2(3),
Ghaziabad.

PAN: ACPPY2991P

(Appellant)

(Respondent)

Assessee by : Shri Akhilesh Kumar, Advocate &
Shri Govind Aggarwal, 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:

These appeals are preferred by the assessee against the orders dated 27.01.2025 and 20.01.2025, respectively of the Ld. Commissioner of Income-tax (Appeals), NFAC.

2. On hearing both the sides, we find that amongst other grounds on merits, the assessee has raised a ground that the NFAC has decided the appeals *ex parte* without even considering the submissions of the assessee.

3. The Id. DR has although opposed the submissions, however, after going through the order of the NFAC especially the concluding part, we are of the considered view that the appeal was restored by the Tribunal with the direction to decide the issues on merits. The CIT(A) observes that the assessee has already filed submissions on 20.07.2023 and sought further time. However, the NFAC, without mentioning if any intimation or notice was issued to the assessee, has proceeded to decide the appeal ex parte and that too without entering into the merits. Consequently, **the appeals in hand are allowed for statistical purposes.** The impugned orders of the NFAC are set aside. The issues are restored to the files of the Id.CIT(A)/NFAC to give opportunity of hearing to the assessee as per law and decide the issues on merits as per law afresh.

Order pronounced in the open court on 24.06.2025.

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 24th June, 2025.

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Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi