

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.1814 to 1817/Del/2025
Assessment Years: 2013-14 to 2015-16 & 2019-20

Gaurav Gupta,
278, 1st Floor, Katra Peran,
Tilak Bazar,
Delhi – 110 006.

Vs DCIT,
Central Circle-27,
New Delhi.

PAN: AAOPG0854E

(Appellant)

(Respondent)

Assessee by : Shri Nirbhay Mehta, Advocate &
Ms Vanshika Mehta, Advocate
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 27.09.2024 (for AYs 2013-14 to 2015-16) and 30.01.2025 (for AY 2019-20) of the Ld. Commissioner of Income-tax (Appeals).

2. Heard and perused the record. On hearing both the sides in regard to the appeals of the assessee, it comes up that amongst other grounds on merits, the

assessee has raised a ground that *ex parte* orders were passed by the CIT(A)/NFAC without giving due opportunity of hearing.

3. The Id. DR, although opposed the submissions, however, we find that although the notices were repeatedly issued, the order does not indicate as to what was the mode of service and the resultant reports of the service, if actually effected to the knowledge of the assessee. The ends of justice require giving the assessee an opportunity to contest on merits. Accordingly, the appeals are allowed for statistical purposes. The issues are remitted to the files of the Id.CIT(A)/NFAC to be decided afresh, after serving due notice on the assessee.

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