

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

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

ITA No.1576/Del/2025
(ASSESSMENT YEAR: 2016-17)

ITA No.1577/Del/2025
(ASSESSMENT YEAR: 2017-18)

Mrs. Rekha Jain, 107, Savera Apartment, Sector-13, Rohini, New Delhi-110085. PAN:ADXPJ5786A (Appellant)	Vs.	DCIT, Central Circle-26, New Delhi. (Respondent)
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Assessee by	None
Department by	Shri Narpat Singh, Sr. DR

Date of hearing	24.06.2025
Date of pronouncement	24.06.2025

ORDER

PER MANISH AGARWAL, AM:

These two appeals are filed by the assessee against the order of Ld. Commissioner of Income Tax (Appeals)-29, New Delhi vide order dated 15.01.2025 for Assessment Years 2016-17 and 2017-18.

2. None appeared on behalf of the assessee and Ld. Sr. DR appeared on behalf of the Revenue.

3. We have considered the submissions of Ld. Sr. DR. From the perusal of the order of Ld. CIT(A) clearly shows that Ld. CIT(A) has provided as many as seven opportunities and on every occasion, the assessee sought adjournment. The assessee has not filed any submissions nor filed any documentary evidence in support of the grounds of appeal raised. Therefore, the Ld. CIT(A) was compelled to dispose of the appeal of the assessee by confirming various additions made by the Assessing Officer. Before us also the assessee has not come forward to dispute the order of the Ld. CIT(A). However, when the

assessee has filed appeal before the Tribunal, it seems that she is vigilant to represent her case before the Tribunal. Considering the facts that the assessee has failed to make any representation before the Ld. CIT(A), in the interest of justice, we set aside the order of Ld. CIT(A) and restore the matter back to his file for fresh adjudication after affording reasonable opportunities of hearing to the assessee. If the assessee fails to represent her case or failed to furnish any documentary evidence, Ld. CIT(A) is free to decide the issue on merits. The grounds taken by the assessee are partly allowed for statistical purposes.

4. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 24.06.2025.

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 26.06.2025.

PK/Sr. Ps

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi
