

**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.1625/Del/2025
(ASSESSMENT YEAR: 2017-18)

Anant Agarwal, D-35, South Extension II, Andrewsganj, S.O. Shahpur Jat, South Delhi, Delhi-110049 PAN:AUUPA3282G	Vs.	CIT(A), Delhi
(Appellant)		(Respondent)

Assessee by	Shri Rahul Chaudhary, Adv.
Department by	Shri Narpat Singh, Sr. DR

Date of hearing	24.06.2025
Date of pronouncement	24.06.2025

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the assessee against the order of Learned Commissioner of Income Tax (Appeals) ('the CIT(A) in short), National Faceless Appeal Centre (NFAC) dated 21.01.2025 u/s 147 r.w.s. 144 of the Income Tax Act, 1961 ('the Act' in short) for Assessment Year 2017-18.

2. The assessee has challenged the order of the Ld. CIT(A) wherein the Ld. CIT(A) has confirmed the order of the AO mainly for the reason that on 14 occasions the case was listed for hearing, however, the assessee has failed to make any compliance. Now before us, the Ld. AR of the assessee submitted that due to unavoidable circumstances, the compliance could not be made before the Ld. CIT(A) and if one more chance is given, the necessary compliance would be made before the Ld. CIT(A).

3. On the other hand, the Ld. Sr. DR has objected to the request of the assessee.

4. Heard both the parties. From the perusal of the appellate order, it is seen that the order of Ld. CIT(A) has provided several opportunities to the assessee however, the assessee fails to respond thus the ld. CIT(A) was compelled to confirm the additions made by the AO. It is true that assessee has not filed any submission before the AO in support of the grounds of appeal taken. In view of these facts and circumstances of the case and in the interest of justice, the matter is sent back to the file of the Ld. CIT(A) to decide the appeal of the assessee afresh after providing opportunity of hearing to both the parties. The assessee also directed to participate before the Ld. CIT(A) and in case, the assessee has failed to participate, the CIT(A) is free to pass the order in accordance with law. With these directions, all the grounds of appeal of the assessee are allowed for statistical purposes.

5. In the result, the appeal of the assessee is 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
