

**THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, DELHI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.1492/Del/2025
(Assessment Year: 2019-20)**

Devender Sharma B-7/41, Sector -17, Rohini, New Delhi 110098	Vs.	DCIT, Central Circle-25 Delhi - 110005
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: BUXPS4916B		
Appellant	..	Respondent

Appellant by :	Sh. Rajat Garg, CA
Respondent by :	Sh. Rajesh Kumar Dhanesta, Sr. DR.

Date of Hearing	27.06.2025
Date of Pronouncement	27.06.2025

ORDER

PER MANISH AGARWAL, AM:

This appeal by the assessee is directed against the order of Ld. CIT(A), Delhi dated 10.01.2025 for the Assessment Year 2019-20.

2. This appeal filed by the assessee is with regard to the dismissing the appeal of the assessee ex-parte by Ld. CIT(A) without providing proper and adequate opportunity of being heard.

3. During the course of hearing the Ld. AR of the assessee requested that the assessee has not appeared before the Ld. CIT(A) for the reason

that the notices issued and served to the assessee and therefore, he requested that one more opportunity of being heard be allowed by remanding the matter back to the file of Ld. CIT(A).

4. On the other hand, the Ld. Senior DR objected to the request made by the assessee and supported the orders of lower authorities.

5. Heard the parties in the present case there were several opportunities were provided by the Ld. CIT(A), however, the assessee has failed to make any compliance against the notice of hearing issued by the Ld. CIT(A). The reason given by the assessee that the notices of hearing issued by the CIT(A) were not received. Looking to these facts and circumstances of the case and in the larger interest justice, we set aside the order of Ld. CIT(A) and sent it back to the Ld. CIT(A) to decide appeal of the assessee afresh after providing opportunity to both the parties. The assessee is also directed to appear before the Ld. CIT(A) and file all the necessary evidence in support of the ground of appeal taken in his appeal. With this directions ground no. 1 of the appeal of the assessee is allowed for statistical purposes. The other ground of appeal are not adjudicated being academic.

6. The appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 27.06.2025

Sd/-
(Mahavir Singh)
VICE PRESIDENT

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Dated 30.06.2025

Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI