

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.2045 & 2046/Del/2025  
Assessment Years: 2018-19 & 2021-22

Meena Jain,  
30, Ashoka Park Main,  
Delhi – 110 035.

Vs NFAU,  
Ward-36(1),  
Delhi

PAN: AJSPJ5590R

(Appellant)

(Respondent)

Assessee by	: Shri Sameer Kumar, Proxy Counsel
Revenue by	: Shri Narpal Singh, Sr. DR
Date of Hearing	: 25.06.2025
Date of Pronouncement	: 25.06.2025

ORDER

PER ANUBHAV SHARMA, JM:

These appeals are preferred by the assessee against the orders dated 13.01.2025 of the Ld. Commissioner of Income-tax (Appeals), NFAC.

2. An application for adjournment has been moved today, however, on perusal of the record and on hearing both the sides, we find that the assessee was not served with notices of hearing and a ground No.2 in that regard has been raised that the impugned orders are passed without giving due opportunity of hearing.

3. Although the Id. DR has defended the impugned orders, we find that the assessee is a female and the claim of the Id. AR is that the assessee was not well versed with the computer and was not aware of any notices received. It is also submitted that the assessee's spouse was continuously ill and died on 09.02.2024. In the light of the aforesaid circumstances, we consider it an appropriate case to give an opportunity to the assessee to contest on merits. The impugned orders are set aside. The issues on merits as well as on law are restored to the files of the Id.CIT(A) who shall give adequate opportunity of hearing to the assessee and proceed to decide the appeals in accordance with law. ***The appeals are allowed, for statistical purposes only.***

Order pronounced in the open court on 25.06.2025.

Sd/-

(MANISH AGARWAL)  
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 25<sup>th</sup> June, 2025.

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi