

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES: G : NEW DELHI

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

ITA No.1566/Del/2025  
Assessment Year: 2017-18

S.K. Impex,  
J-23, G14 J Block,  
Khasra No.6/3,  
Saroop Nagar,  
Delhi – 110 042.

Vs ITO,  
Ward-22(3),  
Delhi.

PAN: ACUFS5508B

(Appellant)

(Respondent)

Assessee by : None  
Revenue by : Shri Narpat Singh, Sr. DR  
Date of Hearing : 24.06.2025  
Date of Pronouncement : 04.07.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 10.02.2025 of the Ld. Commissioner of Income-tax (Appeals), NFAC.

2. None has appeared for the assessee at the time of hearing. Heard ld. DR. An adjournment application was filed seeking adjournment of the case. On perusal of the record, we find that the assessee has failed to appear before the NFAC. The ld. DR has defended the order of the NFAC submitting that sufficient notices were given. However, we find that it is not coming up from

the impugned order as to what was the mode of service. Even otherwise the merits of the issue have not been examined. Accordingly, we consider it an appropriate case to allow the assessee opportunity to contest its case on merits. The impugned order is set aside and the issue is remitted back to the files of the NFAC with a direction to pass an order afresh as per law, after giving the assessee an opportunity of being heard and an opportunity to contest the issue on merits. ***The appeal is allowed for statistical purposes only.***

Order pronounced in the open court on 04.07.2025.

Sd/-

(MANISH AGARWAL)  
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 04<sup>th</sup> July, 2025.

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi