

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Sh. Avdhesh Kumar Mishra, Accountant Member**

**ITA No. 754/Del/2025 : Asstt. Year : 2013-14**

**ITA No. 755/Del/2025 : Asstt. Year : 2016-17**

**ITA No. 756/Del/2025 : Asstt. Year : 2017-18**

Israni Buildwell Pvt. Ltd., S-12, Green Park Main, Green Park Market, New Delhi-110016 (APPELLANT)	Vs	DCIT, Central Circle-6, New Delhi-110055 (RESPONDENT)
<b>PAN No. AABCI6565N</b>		

**Assessee by : None**

**Revenue by : Sh. Dayainder Singh Sidhu, CIT-DR**

**Date of Hearing: 29.07.2025**

**Date of Pronouncement: 29.07.2025**

**ORDER**

**Per Bench:**

These assessee's three appeals ITA Nos. 754, 755 & 756/Del/2025, for Assessment Years 2013-14, 2016-17 and 2017-18, arise against the CIT(A)-24, New Delhi's DIN & order No. ITBA/APL/M/250/2024-25/1071162298(1), 1071162402(1) & 1071162474(1) dated 12.12.2024, in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Cases called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

3. It emerges at the outset during the course of hearing that the learned CIT(A) detailed discussion has proceeded *ex-parte*

against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowances/additions herein. Nor do we find any substantive lower appellate adjudication as contemplated u/s 250(6) of the Act requiring the CIT(A) to first frame points of determination followed by a detailed discussion thereupon.

4. Mr. Dayainder Singh Sidhu vehemently argues during the course of hearing in support of CIT(A)'s finding that the assessee had not filed any explanation or evidence supporting its case and therefore, his instant appeal deserves to be dismissed.

5. We have given our thoughtful consideration to the foregoing rival stand and are of the considered view that since the CIT(A) has proceeded *ex-parte* against the assessee, possibility of some communication gaps between the taxpayer and the arguing counsel involving the newly introduced system of faceless hearings, could not be altogether ruled out.

6. Faced with this situation, in the larger interest of justice, we deem it appropriate to restore the assessee's instant appeals back to the CIT(A) for its afresh appropriate adjudication, within three effective opportunities subject to a rider that the taxpayer shall plead and prove the case at his

own risk and responsibility, in consequential proceedings.

Ordered accordingly.

7. To sum up, these assessee's three appeals ITA Nos. 754 755 & 756/Del/2025 are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 29/07/2025.

Sd/-

**(Avdhesh Kumar Mishra)**  
**Accountant Member**

**Dated: 29/07/2025**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

**ASSISTANT REGISTRAR**