

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
[DELHI BENCH : "A" NEW DELHI]
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER

I.T.A. No. 3123/DEL/2024 (A.Y 2015-16)

Aman Janghu 1273, Adhar Gali Daulatbad, Gurgaon, Haryana PAN: APHPJ3563R		Vs	Ward 1(3), HSI IDC Building, Udyog Vihar, Phase-V, Gurgaon, Haryana
Appellant			Respondent
Assessee by	Sh. Yogesh Agarwal, CA		
Revenue by	Sh. Ajay Kumar Arora, Sr. DR		
Date of Hearing	30/07/2025		
Date of Pronouncement	31/07/2025		

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals)/ National Faceless Appeal Centre (Ld. CIT(A)/NFAC for short), New Delhi dated 03/05/2024 for the Assessment Year 2015-16.

2. Brief facts of the case are that, an assessment order came to be passed on 20/03/2023 u/s 147 r.w.s. 144 of the Income Tax Act, 1961 ('Act' for short) by computing the income of the Assessee at Rs. 94,01,516/-, as against the returned income of Rs. NIL/-. Aggrieved by the assessment order dated 20/03/2023, the Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated

03/05/2024, dismissed the Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee vehemently submitted that the Ld. CIT(A) has provided no opportunity of being heard to the Assessee and in violation of principals of natural justice, dismissed the first appeal of the Assessee.

4. Per contra, the Ld. Departmental Representative relying on the orders of the Ld. CIT(A) sought for dismissal of the Appeal.

5. We have heard both the parties and perused the material available on record. It can be seen from the order of the Ld. CIT(A), the order impugned has been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeal, the Ld. CIT(A) has not decided all the grounds of Appeal of the Assessee on its merits. Considering the facts that the Assessee has not participated in the first Appellate proceedings, in the interest of natural justice, we remand the matter to the file of the Ld. CIT(A) with a direction to the Ld. CIT(A) to decide the Appeal afresh on its merits in accordance with law after providing opportunity of being heard to the Assessee.

6. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 31st July, 2025

Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Date 31.07.2025

R.N, Sr.P.S*

Copy forwarded to:

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

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI