

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI “A” BENCH: NEW DELHI**

**BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.4709/Del/2024  
[Assessment Year : 2017-18]**

Practeam Commerce Industries Pvt.Ltd., S-551, 2 <sup>nd</sup> Floor, School Block, Shakarpur, New Delhi-110092. <b>PAN-AAICP6038L</b>	vs	ITO, Ward-20(1), Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Shri Ajay Kumar, Sr.DR	
<b>Date of Hearing</b>	16.07.2025	
<b>Date of Pronouncement</b>	31.07.2025	

**ORDER**

**PER MANISH AGARWAL, AM :**

The present appeal is filed by the assessee against the order dated 13.08.2024 passed by Ld. Commissioner of Income Tax (A), National Faceless Appeal Centre (“NFAC”), Delhi [“Ld.CIT(A)”] in Appeal No.CIT(A), Delhi-7/10982/2019-20 u/s 250 of the Income Tax Act, 1961 [“the Act”] arising from the assessment order dated 31.12.2019 passed u/s 143(3) of the Act pertaining to assessment year 2017-18.

2. At the outset, it is seen that the appeal of the assessee is dismissed by the Ld. CIT(A) for non-furnishing of requisite documents/evidences.

3. On perusal of the para 4 of the appellate order, it is seen that Ld.CIT(A) has provided as many as seven opportunities to the assessee however, the assessee has left with no other option but confirmed the disallowance made by the AO.

4. Before us also, none appeared on behalf of the assessee.

5. We have heard the Ld.Sr.DR for the Revenue who supported the orders of the lower authorities. After considering the submissions made and perusal of record, we find that though the order of Ld.CIT(A) has send the notice to the mail Id of the assessee as provided in Form No.35. However, looking to the facts of the case and in the interest of the justice, one more opportunity is provided to the assessee and the matter is sent back to the file of Ld.CIT(A) to decide the issue afresh after providing the opportunity to the assessee of being heard. The assessee is also directed to appear or file the necessary details in support of the grounds taken before Ld.CIT(A). Ld.CIT(A) is free to decide the issue in accordance with law in case the assessee has again not complied with the notices. With these directions, appeal filed by the assessee is partly allowed for statistical purposes.

6. With these directions, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open Court on 31.07.2025.

**Sd/-**

**(YOGESH KUMAR U.S)**  
**JUDICIAL MEMBER**

**Sd/-**

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI