

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA Nos.2048 to 2052/Del/2025

[Assessment Years : 2017-18 to 2021-22]

Bhawani Metalloy Pvt.Ltd., C/o-R.S.Ahuja & Co., C-353, Defence Colony, Delhi-110024. PAN-AADCB8179R	vs	DCIT, Central Circle-13, Delhi
APPELLANT		RESPONDENT
Appellant by	Shri R.S.Ahuja, CA & Shri P.S.Sodhi, Adv.	
Respondent by	Shri Mahesh Kumar, CIT DR	
Date of Hearing	30.07.2025	
Date of Pronouncement	30.07.2025	

ORDER

PER BENCH :

The captioned appeals are filed by the assessee against the different orders passed by Ld. Commissioner of Income Tax (A)-26, New Delhi [“Ld.CIT(A)”] passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising from the different assessment orders are tabulated as under:-

Sl. No.	ITA No.	Assessment Years	CIT(A)'s order dated	AO's order dated	Assessment Order passed u/s
1.	2048/Del/2025	2017-18	12.02.2025	29.02.2024	153C r.w.s. 143(3)
2.	2049/Del/2025	2018-19	12.02.2025	29.02.2024	153C r.w.s. 143(3)
3.	2050/Del/2025	2019-20	12.02.2025	29.02.2024	153C r.w.s. 143(3)
4.	2051/Del/2025	2020-21	12.02.2025	29.02.2024	153C r.w.s. 143(3)
5.	2052/Del/2025	2021-22	12.02.2025	29.02.2024	153C r.w.s. 143(3)

2. On hearing both the sides, we find that after arguing the appeals at some length with regard to the additional grounds raised by the assessee questioning the impugned assessment order on the basis of being barred by limitation, it was further contended that Ld.CIT(A) has decided the appeals *ex-parte* without being giving due opportunity of hearing to the assessee.

3. Ld.AR has also pointed out that the assessee intended to raise questions with regard to admissibility of electronic evidences but came could not be raised. After going through the impugned order passed by Ld. CIT(A), we find that although in the order of Ld.CIT(A), all notices issued to the assessee are mentioned. However, looking to the mode of service the ends of justice, requires an opportunity to contest on merits as well as questions of law which are also raised before us.

4. The issues on merits and the legal issues as now raised are restored to the file of Ld.CIT(A) to provide reasonable opportunity of hearing and decide the appeals afresh in accordance with law.

5. In the result, captioned appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 30.07.2025.

Sd/-

**(ANUBHAV SHARMA)
JUDICIAL MEMBER**

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Amit Kumar, Sr.P.S

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI