

आयकर अपीलिय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं.2570/दिल्ली/2025 (नि.व. 2017-18)
ITA No.2570/DEL/2025 (A.Y.2017-18)

Sujata Thukral,
B-100, Neelamber Apartment, Sainik Vihar,
New Delhi 110034

PAN: AEYPR-6303-R

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer, Ward -4(3),
HSI IDC Building, Vanijya Nikunj, Udhog Vihar,
Phase-V, Gurgaon, Haryana 122011

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by : None

प्रतिवादीद्वारा/Respondent by : Ms. Sudha Gupta, SR.DR

सुनवाई की तिथि/ Date of hearing : 29/07/2025

घोषणा की तिथि/ Date of pronouncement: : 29/07/2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against an ex-parte order of Commissioner of Income Tax (Appeals)/Additional/Joint Commissioner of Income Tax(Appeals)-7, Delhi (hereinafter referred to as 'the CIT(A)') dated 20.02.2025, for Assessment Year 2017-18.

2. A perusal of the impugned order shows that the CIT(A) had issued multiple notices to the assessee on the email id provided in Form No. 35 for service of notices i.e. 'sujata.thukral2010@gmail.com'. Despite notices the assessee failed to respond and no submissions were made before the CIT(A). In the absence of any

controverting material, the CIT(A) confirmed the additions made by Assessing Officer(AO).

3. The assessee in ground no. 1 of appeal has assailed the order of CIT(A) in upholding the addition made by AO in respect of *ex gratia* which is stated to be exempt. Without commenting on merits of the additions, I deem it appropriate to restore this appeal back to the CIT(A) for passing the order afresh after granting reasonable opportunity of making submissions to the assessee, in accordance with law.

4. The assessee shall respond to the notice(s) served by the CIT(A), without fail. In case, the assessee fails to respond to the notices served by the CIT(A), the First Appellate Authority is at liberty to take adverse view.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on Tuesday the 29th day of July, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 08/08/2025

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI