

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

**BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.840/DEL/2025
(Assessment Year: 2017-18)**

Jagbir Singh,
488, Tuglakabad, Zalim Muhalla,
New Delhi – 110 044.

vs.

ITO, Ward 29 (4),
New Delhi.

(PAN : AJBPS7250A)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Raju William, Accountant
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 04.06.2025
Date of Order : 04.06.2025

ORDER

PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :

1. The assessee has filed the appeal against the order of the Learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [“Ld. CIT(A)”, for short] dated 13.12.2024 for the Assessment Year 2017-18.
2. Shri Raju William, Accountant appeared and filed the written adjournment application on behalf of Shri Ravinder Bhatia, CA. After going through the orders of the lower authorities, the Bench decided to reject the adjournment application and proceeded to adjudicate the issue with the assistance of ld. DR of the Revenue.

3. At the outset, it was observed from the assessment order that assessee has not filed details or any information before the Assessing Officer and accordingly, the Assessing Officer left with no other alternative but to complete the assessment on merits on the basis of material available on record to the best of his judgement as per the provisions of section 144 of the Income-tax Act, 1961 (for short 'the Act') and passed the assessment order under section 143(3) of the Act without giving proper opportunity to the assessee and Ld. CIT(A) affirmed the action of the AO. Ld. DR relied upon the order of the authorities below.
4. Considered the submissions of the ld. DR of the Revenue and material available on record. Upon careful consideration, we are of the considered view that in the interest of justice, the matter requires denovo assessment. Therefore, we remit back the issues to the file of the Assessing Officer with the direction to decide the same afresh, after giving adequate opportunity of being heard to the assessee, for which Ld. DR has no objection. Assessee is directed to fully cooperate with the AO during the proceedings. We hold and direct accordingly.
5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 4th day of June, 2025
after the conclusion of the hearing.**

Sd/-
(VIMAL KUMAR)
JUDICIAL MEMBER

sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Dated: 04.06.2025
TS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI