

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH “SMC” : NEW DELHI)**

BEFORE SHRI MAHAVIR SINGH, HON’BLE VICE PRESIDENT

ITA No. 3812/Del/2025
Asstt. Year : 2017-18

Rajender Singh,
Village VPO Bhaini Lkalan,
Tehsil Nilokheri, Karnal-132001
Haryana-132001
(PAN: BTEPS3780H)
(Appellant)

vs. ITO, Ward-1, Karnal

(Respondent)

Appellant by : None
Respondent by : Shri Sangeet Bansal, Sr. DR.

Date of Hearing	05.08.2025
Date of Pronouncement	05.08.2025

ORDER

This appeal has been filed by the Assessee against the order dated 13.03.2025 passed by the NFAC, Delhi for the assessment year 2017-18.

2. None appeared on behalf of the assessee, despite issue of notice for hearing, hence, I am proceeding exparte qua the assessee, after hearing the Ld. DR and perusing the records.

3. Upon careful consideration, it is noted that the appeal is time barred by 10 days, thus the same is condoned as the delay relates to a very short span of period. I find that AO has passed the exparte order in

this case and in appeal Ld. CIT(A) has restored the issue to the file of the AO to decide the same afresh in accordance with law taking additional evidences / facts on record and provide opportunity of being heard to the assessee. In view of the factual matrix, I am of the view that Ld. CIT(A) has rightly restored the issue in dispute to the file of the AO for fresh adjudication, after giving adequate opportunity of being heard to the assessee, which does not need any interference on my part, hence, I uphold the action of the CIT(A) and accordingly, dismiss the appeal of the assessee.

4. In the result, the Assessee's appeal is dismissed.

Order pronounced in the Open Court on 05.08.2025.

SD/-
(MAHAVIR SINGH)
VICE PRESIDENT

Date: 12.08.2025

SRBhatnagar

Copy forwarded to: -

1. Appellant
2. Respondent
3. PCIT/CIT(A)/DIT/NFAC
5. DR, ITAT

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By Order,

Assistant Registrar, ITAT,
Delhi Bench