

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

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

ITA No. 3423/Del/2024
Assessment Year: 2015-16

M/s. Genpact India Private Limited, DLF City, Phase V, Sector-54, Golf Course Road, Gurgaon – 122 002	Vs.	Assistant Commissioner of Income Tax (OSD), Range-10, New Delhi
PAN :AABCE4461B		
(Appellant)		(Respondent)

Appellant by	Shri Tarandeep Singh, Adv.
Respondent by	Shri Rajesh Kumar Dhanesta, Sr. DR

Date of hearing	27.08.2025
Date of pronouncement	27.08.2025

ORDER

PER VIMAL KUMAR, JUDICIAL MEMBER:

The appeal filed by the assessee is against order dated 30.05.2024 of Learned Commissioner of Income Tax (Appeals)/National Faceless Assessment Centre (NFAC), Delhi (hereinafter referred as “the Ld. CIT(A)”) under Section 250 of the Income Tax Act, 1961 (hereinafter referred as “the Act”) arising out of order dated 17.12.2019 of the Learned Deputy Commissioner of Income Tax,

Circle 2(1)(2), Bangalore (hereinafter referred as “the Ld. AO”) under Sections 143(3) read with section 263 of the Act for assessment year 2015-16.

2. Brief facts of the case are that the appellant/assessee filed return of income on 30.11.2015 declaring income of Rs.7,15,71,427/- for assessment year 2015-16. Scrutiny assessment was completed on 12.06.2017 under Section 143 of the Act determining assessed income of Rs.7,21,89,253/- making an addition of Rs.6,17,796/- as disallowance excess claim of depreciation. Subsequently, order dated 29.05.2019 under Section 263 of the Act was passed. In compliance of the order dated 29.05.2019, addition of Rs.1,12,42,558/- was made vide order dated 17.12.2019 by the Ld. AO.

3. Against order dated 17.12.2019 of Ld.AO, the appellant/assessee preferred appeal before Ld. CIT(A) which was dismissed vide order dated 30.05.2024.

4. Being aggrieved, the appellant/assessee preferred present appeal.

5. Learned Authorised Representative for the appellant/assessee submitted that Ld. CIT(A) erred in passing ex parte order in violation of principles of natural justice. Copy of notice dated 12.03.2020 at page nos. 3 and 4 of paper books. Copy of intimation dated 04.11.2022 is at page no.5. Restoration of the matter to the file of the Ld. CIT(A) was prayed.

6. Learned Authorized Representative for Revenue had no objection.

7. From examination of record in light of aforesaid rival contentions, it is crystal clear that copy of notice dated 12.03.2020 from Ld. CIT(A) is at pages 3 and 4 of the paper books. Copy of intimation dated 04.11.2022 intimating enablement of communication window with National Faceless Assessment Centre is at page no.5. Ld. CIT(A) vide ex parte order upheld the order of Ld. AO. Appellant/assessee has requested for restoration of the matter to the file of Ld. CIT(A). Learned Authorized Representative for the Revenue has no objection. In view of above material facts, in interest of justice, it is expedient to set aside the order dated 30.05.2024 of Ld. CIT(A) and the matter is restored to the file of Ld. CIT(A) for fresh decision in accordance with law after affording fair opportunity of hearing to the appellant/assessee.

8. In the result, the appeal of assessee is allowed for statistical purposes.

Order pronounced in the open court on 27th August, 2025.

Sd/-

**(S RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)
JUDICIAL MEMBER**

Dated: 02 September, 2025.
Mohan Lal

Copy forwarded to:

1. Applicant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi