

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
BENCH "DB"  
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER  
I.T.A. No.126/DDN/2024 (A.Y 2022-23)**

<b>Shashwat Jaiswal Krishna Vihar Malli Bamori, Do Nahria, Haldwani, PAN No. BAPS8214P</b>	Vs.	<b>Income Tax Department Faceless Assessment Unit New Delhi</b>
<b>Appellant</b>		<b>Respondent</b>
Appellant by	Sh. Kalraav Mehrtotra, Advocate	
Respondent by	Sh. A. S. Rana, Sr.DR	
Date of Hearing	10/09/2025	
Date of Pronouncement	12/09/2025	

**ORDER**

**PER MANISHAGARWALAM:**

The present appeal is filed by the assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), Delhi dated 28.06.2024 for the Assessment Year 2022-23 arising out of the order of the Assessing Officer vide order dated 18.03.2024 pertaining to A.Y. 2022-23.

2. At the outset, from the perusal of the appellate order, it is seen that the same was passed ex-parte as assessee has failed to make compliance despite of as many as five opportunities provided by ld. CIT(A). The Ld. CIT(A) has confirmed the order of Ld. AO without going into the merits of

the issues as no substantive compliance was made by the assessee, Considering these facts and in the circumstances of the case, in the larger interest of substantial justice, we set aside the order of ld. CIT(A) and remand the matter to his file with the directions to pass the order after providing reasonable opportunity of being heard to the assessee. The assessee is also directed to participate in the proceedings and filed all the necessary details and evidences in support of the grounds taken. With these directions, ground of appeal No. 1 of the assessee is partly allowed for statistical purposes.

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

**Order pronounced in the open court on 12 September, 2025.**

Sd/-

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

Date:-12.09.2025

NEHA, Sr.P.S\*

**Copy forwarded to:**

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

Sd/-

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**