

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

**BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTNAT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.2233/Del/2025
[Assessment Year: 2014-15]**

Khas Foods Private Limited, D-5/11, Vasant Vihar, New Delhi-110057 PAN-AADCK3605L	Vs	Income Tax Officer, Ward-14(3), New Delhi-110002
Appellant		Respondent

Appellant by	None
Respondent by	Shri Ajay Kumar Arora, Sr. DR

Date of Hearing	11.09.2025
Date of Pronouncement	17.09.2025

ORDER

PER ANUBHAV SHARMA, JM,

This appeal has been preferred by the assessee against order dated 07.02.2025 of the National Faceless Appeal Centre, Delhi/Ld. CIT(A) in appeal no.NFAC/2013-14/10304174 arising out of order of the Assessing Officer dated 20.03.2023 passed u/s 147 r.w.s 144 r.w.s 144B of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') of the Act pertaining to Assessment Year 2014-15.

2. None appeared on behalf of the assessee in spite of notices being issued for hearing today. On hearing ld. Sr. DR and on perusal of the record, we find that Ld. CIT(A) has not examined the issue on merits and dismissed the

appeal of assessee for which assessee need opportunity to contest the issue on merits. Accordingly, the issue on merits is restored to the file of the Id. CIT(A) to decide the same afresh after due notices to the assessee.

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

Order pronounced in the open court on 17th September, 2025.

Sd/-
[S. RIFAUR RAHMAN]
ACCOUNTANT MEMBER

Dated: 17.09.2025

Shekhar

Copy forwarded to:

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

Sd/-
[ANUBHAV SHARMA]
JUDICIAL MEMBER

Asst. Registrar,
ITAT, New Delhi