

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

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

**ITA No.3123 /DEL/2025  
(Assessment Year: 2014-15)**

Shri Arjun Kumar,  
G – 259A, HIG Flat,  
Pratap Vihar,  
Ghaziabad – 201 009.

vs.

ITO, Ward 2(1)(1),  
Ghaziabad.

**(PAN : ATMPK4501F)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : Shri Somil Agarwal, Advocate  
Shri Deepesh Garg, Advocate  
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 18.09.2025  
Date of Order : 10.10.2025

**ORDER**

**PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :**

1. This appeal preferred by the assesseees is directed against the order of the Id. Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [for short 'Id. CIT (A)] dated 30.01.2025 for Assessment Year 2014-15.
2. At the time of hearing, Id. AR for the assessee brought to our notice that the Id. CIT (A) decided the issue against the assessee by observing that assessee has not pursued the appeal despite being granted several opportunities and the details are given in the first appellate order and dismissed the appeal in limine. He submitted that Id. CIT (A) has not decided the issue on merit and prayed that this issue may be remitted back to

the ld. CIT(A) with the prayer to give an opportunity of being heard to the assessee. He submitted that there are reasons for assessee for not appearing before the first appellate authority.

3. On the other hand, ld. DR for the Revenue objected to the submissions of the ld. counsel for the assessee and submitted that assessee has not utilised several opportunities granted by ld. CIT (A).
4. Considered the rival submissions and material placed on record. We observe that ld. CIT (A) decided the issue against the assessee by observing that assessee has not pursued the appeal despite being granted several opportunities. In our considered view and in the interest of justice, assessee should be given one more opportunity of being heard on merit. Therefore, we restore the matter to the file of ld. CIT (A) and direct ld. CIT (A) to give an opportunity of being heard to the assessee and decide the issue on merit as per law. We also direct assessee to make proper submissions and appear before the ld.CIT (A) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.
5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 10<sup>th</sup> day of October, 2025.**

**Sd/-  
(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

**sd/-  
(S.RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

**Dated: 10.10.2025  
TS**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI