

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

**BEFORE SHRIS.RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

**ITA No.3504/DEL/2025
(Assessment Year: 2018-19)**

**ITA No.3505/DEL/2025
(Assessment Year: 2018-19)**

**ITA No.3506/DEL/2025
(Assessment Year: 2018-19)**

Ramvira Exim (India) Private Ltd.,
GH-6/104, Prachin Apartment,
Paschim Vihar,
Delhi – 110 087.

vs.

ITO, Ward 21(1),
Delhi.

(PAN : AAICR1513Q)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Samyak Jain, Advocate
REVENUE BY : Shri Dheeraj Kumar Jaiswal, Sr. DR

Date of Hearing : 01.10.2025
Date of Order : 01.10.2025

ORDER

PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :

1. These appeals are filed by the assessee against the order of the Ld. Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [for short 'ld. CIT (A)] dated 28.03.2025 for AY 2018-19 affirming the penalty order dated 19.01.2022 passed u/s 270AAC(1),

order dated 07.04.2021 passed u/s 143(3) r.w.s. 144B and penalty order dated 24.01.2022 passed u/s 270A of the Income-tax Act, 1961 (for short 'the Act').

2. At the time of hearing, ld. AR for the assessee brought to our notice that the ld. CIT (A) in the quantum appeal 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 by relying on several decisions, he dismissed the appeal in limine. Further he submitted that the penalty appeals are also dismissed ex-parte. He submitted that ld. 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 the ld. CIT (A) decided the quantum appeal as well as penalty appeals of the assessee ex-parte. In our considered view and in the interest of justice, we are of the opinion that assessee should be given one more opportunity of being heard on merit. Therefore, we 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, all the appeals filed by the assessee are allowed for statistical purposes.

5. In the result, all the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on this 1ST day of October, 2025 after the conclusion of the hearing.

**Sd/-
(SUDHIR KUMAR)
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**