

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

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

**ITA No.3544/DEL/2025
(Assessment Year: 2018-19)**

Ravindra Kumar,
H.No.341, Village Badshu,
Jansath,
Muzaffarnagar – 250 002 (Uttar Pradesh).

vs.

ITO, Ward 3(2)(5),
Khatauli (U.P.),

(PAN : BIYPK9564J)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Ramit Kakkar, Advocate
REVENUE BY : Shri Abhijeet Kumar, Sr. DR

Date of Hearing : 07.10.2025
Date of Order : 07.10.2025

ORDER

PER S. RIFAUH RAHMAN, ACCOUNTANT MEMBER :

1. This appeal preferred by the assessee 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 27.03.2025 for Assessment Year 2018-19.
2. At the time of hearing, Id. AR of 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. It is

observed that ld. CIT (A) has not decided the issue on merit and affirmed the order of the Assessing Officer who has also passed the order ex-parte.

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 and Assessing Officer also decided the issues ex-parte. 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 Assessing Officer and direct the Assessing Officer 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 Assessing Officer 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 7th day of October, 2025 after the conclusion of the hearing.

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

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

**Dated: 13.10.2025
TS**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI