

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "E", DELHI**

**BEFORE SH. SUDHIR KUMAR, JUDICIAL MEMBER  
AND  
SH. MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.3410/DEL/2025  
Assessment Year: 2017-18

<b>Skylink Construction Private Limited, B-42, Panchsheel Enclave, New Delhi PAN No.AALCS1929E</b>	<b>Vs.</b>	<b>DCIT CR Building, New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	None
Respondent by	Sh. Shyam Manohar Singh Sr. DR

Date of hearing:	24/09/2025
Date of Pronouncement:	17/10/2025

**ORDER**

**PER SUDHIR KUMAR, JUDICIAL MEMBER:**

This appeal by the assessee is directed against the order of the National Faceless Appeal Centre (in short "NFAC") vide order dated 31.03.2025 arising out of the assessment order dated 30-12-2019 under section 143(3) of the Income Tax Act 1961, (in short "the Act") pertaining to A.Y. 2017-18.

2. The assessee has raised the following grounds in appeal:

- 1. The Ld. CIT(A) has erred in law as well as facts and circumstances of the instant case in passing the impugned order u/s 250 dt. 31/03/2025 ex parte without considering the material available with him on record.*
- 2. The Ld. CIT(A) has erred in law as well as facts and circumstances of the instant case in passing the impugned order u/s 250 dt. 31/03/2025 ex parte without "giving" notice u/s 250(1) to the appellant as well as Ld. AO by following the procedure established by law.*
- 3. The Ld. CIT(A) has erred in law as well as facts and circumstances of the instant case in passing the impugned order u/s 250 dt. 31/03/2025 ex parte without considering the fact that so-called notice vide Document Reference ID ITBA/NFAC/F/APL\_1/2024-5/1074418553(1) issued on 12-Mar-2025 fixing compliance date for Submission as 20-Mar-2025 was duly replied against & complied with vide Acknowledgement Number: 919743491290325 dated 29-03-2025 attaching Balance sheet /statement of affairs along with detailed schedules, FACT AND GROUND OF APPEAL and TAX AUDIT report made available to him on record.*
- 4. The Ld. CIT(A) has erred in law as well as facts and circumstances of the instant case in passing the impugned order u/s 250 dt. 31/03/2025 ex parte without following the trite law that non-compliance to any notice u/s 250 mere fixing the date of hearing does not mean that appellant is not interested in pursuing the appeal filed as a matter of right u/s 250 before the CIT(A) in NFAC manner and*

*liable to be dismissed without going into merits of the appeal against the impugned order of Ld. AO which the appellant is aggrieved for.*

*5. The Ld. CIT(A) has erred in law as well as facts and circumstances of the instant case in passing the impugned order u/s 250 dt. 31/03/2025 ex parte on the strength of unwarranted case law cited by him in the body of the impugned appellate order without following the trite law that in Circumstantial flexibility, one additional or different fact may make a world of difference between conclusions in two cases and Disposal of cases by blindly placing reliance on a decision is not proper, rather unjust & illegal.*

*6. The Ld. CIT(A) has erred in law as well as facts and circumstances of the instant case in passing the impugned order u/s 250 dt. 31/03/2025 ex parte on the strength of unwarranted case law cited by him in the body of the impugned appellate order without bothering about the grievance of the appellants expressed in the grounds of appeal, statement of injustice in the impugned Assessment Order dt. 30.12.2019 u/s 143(3) even after citing those grounds in the body of the impugned appellate order u/s 250 dt. 31.03.2025.*

*7. The Ld. CIT(A) has erred in law as well as facts and circumstances of the instant case in passing the impugned order u/s 250 dt. 31/03/2025 ex parte on the strength of unwarranted case law cited by him in the body of the impugned appellate order that have no connection with the merits of the grievance of the appellants expressed in the grounds of appeal, particularly ground no. 2 to 2.6 reproduced by him in para 2 of the impugned appellate*

*order; statement of facts and injustice in the impugned Assessment Order dt. 30.12.2019 u/s 143(3) even after citing those grounds in the body of the impugned appellate order u/s 250 dt. 31.3.2025 and thus, deserves to be set aside in the facts and circumstances of the instant case as well as procedure established by law.*

*8. That the appellant craves the indulgence of the Hon'ble ITAT in and to add, modify, delete, withdraw and/or alter any of the grounds and to submit such statements, documents and papers as may be considered necessary either at or before the hearing.*

3. The brief facts of the case are that it is submitted that the assessee company is engaged in real estate business i.e. construction and developing the properties on outright purchases & sales basis and collaboration agreement basis. The books of account have been regularly maintained in the normal course of business and were got audited under section 44AB of the Act. All the opening stock of properties, purchases and construction and development expenses and sales have been regularly entered in the books of account. The assessee company filed its return of income on 31-10-2017 declaring of loss of Rs. 2,49,05,684/-. The case of the assessee was selected for complete scrutiny through CASS. Notices u/s 143(2) and 142(1) of the Act were issued to the

assessee. The Assessing officer completed the assessment proceedings after disallowance the finance cost of Rs. 2,17,32,060/-.

4. Aggrieved by the order of the Assessing Officer, the assessee filed the appeal before Ld. NFAC who vide order dated 31-03-2025 dismissed the appeal of the assessee and upheld the order of the AO in absence of any supporting evidences submitted by the assessee.

5. Aggrieved by the order of the Ld. NFAC, the assessee is in appeal before us.

6. None appeared on behalf of the assessee.

7. Learned authorized representative for Department of Revenue submitted that departmental authorities have passed reasoned orders. He also submitted that the assessee has taken part in the proceedings but not submitted his submission before the Ld. NFAC.

8. We have heard the Ld. DR and perused the material available on record. It is an admitted fact that despite opportunities granted by Ld. NFAC the assessee did not file his submissions before the authority, for which the appeal was dismissed in non-compliance by the Ld.NFAC.

9. Since in the instant case the Ld. NFAC has dismissed the appeal in non-compliance therefore, considering the totality of the facts and circumstances of the case and in the interest of justice, we deem it proper to restore the issue to the file of the Ld. NFAC with a direction to grant one final opportunity to the assessee to substantiate its claim and decide the issue as per fact and law. The assessee is also directed to appear before the Ld. NFAC and co-operate in the proceedings. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open court on 17.10.2025.

Sd/-

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

NEHA, Sr. PS

Date:17.10.2025

Copy forwarded to:

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

Sd/-

**(SUDHIR KUMAR)**  
**(JUDICIAL MEMBER)**

ASSISTANT REGISTRAR  
ITAT DELHI