

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

ITA Nos.4224 to 4230/Del/2025
Assessment Years: 2012-13 to 2018-19

Sh. Virender Gupta, 6691, Khari Baoli, Delhi	Vs.	ACIT, Central Circle-16, New Delhi
PAN: AAGPK0483M		
(Appellant)		(Respondent)

Assessee by	Sh. Mohit Bhardwaj, Adv.
Department by	Sh. Jitender Kumar, CIT(DR)

Date of hearing	13.11.2025
Date of pronouncement	13.11.2025

ORDER

PER SATBEER SINGH GODARA, JM

These assessee's seven appeals ITA Nos. 4224 to 4230/Del/2025 for assessment years 2012-13 to 2018-19, arise against the Commissioner of Income Tax (Appeals)-26 [in short, the "CIT(A)"], New Delhi's orders, all dated 12.03.2025, passed in case nos. 26/10215/2019-20, 26/10225/2019-20, 10231/2019-20, 10237/2019-20, 10243/2019-20, 10249/2019-20 and 10256/2019-20, involving proceedings under section 153A r.w.s.

143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

Heard both the parties. Case files perused.

2. Delay of 32 days in filing of the assessee's instant appeals is condoned in larger interest of justice and in light of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC).

3. It emerges at the outset during the course of hearing that the learned CIT(A) in its detailed discussion has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowances/additions herein.

4. The Revenue during the course of hearing vehemently argues in support of CIT(A)'s finding that the assessee had not filed any explanation or evidence supporting its case.

5. We have given our thoughtful consideration to the foregoing rival stands and are of the considered view that since the CIT(A) has proceeded *ex-parte* against the assessee, possibility of some communication gaps between the taxpayer, auditor and the arguing counsel in such an instance could not be altogether ruled out.

6. Faced with this situation, in the larger interest of justice, we deem it appropriate to restore the assessee's instant seven appeals back to the CIT(A) for his afresh appropriate adjudication, within three effective opportunities subject to a rider that the taxpayer shall plead and prove the cases at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

7. These assessee's seven appeals ITA Nos.4224 to 4230/Del/2025 are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 13th November, 2025

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 13th November, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi