

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

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
AND  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

**ITA No.1750/Del/2025  
[Assessment Year: 2017-18]**

Jatin, DU-529/1, Ward-23, Near Singla Store, Gur Mandi, Haryana-131001	<b>Vs.</b>	Income Tax Officer, Ward-2, Income Tax Office, Sonipat, Haryana-131001
<b>PAN :AZAPJ5312K</b>		
<b>(Appellant )</b>		<b>(Respondent)</b>

Appellant by	None
Respondent by	Shri Manish Gupta, Sr. DR

<b>Date of Hearing</b>	<b>11.11.2025</b>
<b>Date of Pronouncement</b>	<b>19.11.2025</b>

**ORDER**

**PER KRINWANT SAHAY, AM:**

Appeal in this case has been filed by the assessee against the order dated 13.03.2024 passed by Ld. CIT(A)/National Faceless Appeal Centre, New Delhi, for Assessment Year 2017-18.

2. On the very outset, none appeared on behalf of the assessee, however, it came to the notice of the Bench that the assessment order was passed by the Assessing Officer in this case u/s 144 of the Act and the ld. CIT(A) has also passed the

appellate order ex-parte without giving his findings on merit. The ld. CIT(A) in his appellate order has brought it on record as under:-

*“8.1. I also find that the assessee did not file any submissions before the AO during the course of assessment proceedings. Nor did the assessee file any submissions supported by proper evidence along with a petition under Rule 46A for admission of evidence in the appellate proceedings. The assessee has not controverted the findings of the AO supported by proper evidence. I also find that the additions made by the AO are based on solid evidence which was confronted to the assessee by the AO and the additions are made as per the provisions of law. No evidence whatsoever has been filed by the assessee to substantiate and buttress the grounds of appeal.”*

3. Per Contra, the ld. DR relied upon the orders of the authorities below.

4. We have considered the findings given by the Assessing Officer in the assessment order and we have also seen the observations made by the Ld. CIT(A) in the appellate order. We find that despite the fact that the ld. CIT(A) has passed ex-parte order but it is also true that he has not given any finding on merit on the basis of material available on record. Therefore, in our considered view, keeping in view the natural justice in mind, the matter may be remanded back to the file of the Assessing Officer so that the assessee gets another opportunity to file its submissions before the Assessing Officer and get the case assessed on merits. Accordingly, the case is remanded back to

the Assessing Officer to decide the matter afresh after giving due opportunity to the assessee as required under law.

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

Order pronounced in the open court on 19<sup>th</sup> November, 2025.

**Sd/-**  
**[MAHAVIR SINGH]**  
**VICE PRESIDENT**

**Sd/-**  
**[KRINWANT SAHAYA]**  
**ACCOUNTANT MEMBER**

**Dated 19.11.2025**

*Shekhar*

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi,