

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'E' NEW DELHI)
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No. 3422/DEL/2025 (A.Y. 2011-12)

Sri Rani Shakti Roller Flour Mills Pvt. Ltd. C/o SanjeevAnand& Associates 136, Navyug Market, Ghaziabad PAN: AABCS5954K	Vs	JCIT (OSD) Central Circle-27, 3 rd Floor, ARA Centre, Jhandewalan Extension, New Delhi
Appellant		Respondent
Assessee by	Sh. Sumit Gupta, CA	
Revenue by	Ms. Amisha S. Gupt, CIT (DR)	
Date of Hearing	25/11/2025	
Date of Pronouncement	26/11/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals)-29, New Delhi ('Ld. CIT(A)' for short), New Delhi dated 29/03/2025 for the Assessment Year 2011-12.

2. Brief facts of the case are that, an assessment order came to be passed on 03/02/2024 under Section 153C of the Income Tax Act, 1961 ('Act' for short) by making certain additions. Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 29/03/2025, dismissed the Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee vehemently submitted that the Ld. CIT(A) has provided no opportunity of being heard to the Assessee and in violation of principals of natural justice, dismissed the appeal of the Assessee ex-parte. Thus, sought for allowing the Appeal.

4. Per contra, the Ld. Departmental Representative relying on the orders of the Ld. CIT(A) sought for dismissal of the Appeal.

5. We have heard the Department's Representative and perused the material available on record. It can be seen from the order of the Ld. CIT(A), the order impugned has been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeal, the Ld. CIT(A) has not decided all the grounds of Appeal of the Assessee on its merits. Considering the facts that the Assessee has not participated in the first Appellate proceedings, in the interest of natural justice, we remand the matter to the file of the Ld. CIT(A) with a direction to the Ld. CIT(A) to decide the Appeal afresh on its merits in accordance with law after providing opportunity of being heard to the Assessee.

6. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 26th November, 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 26 .11.2025
R.N, Sr.P.S*

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI