

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

**BEFORE SHRI SUDHIR PAREEK, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

ITA No.3822/Del/2025
(ASSESSMENT YEAR: 2013-14)

Nasreen Moin Qureshi, C-134, Ground Floor, Defence Colony, New Delhi-110024. PAN-AABPQ0471A (Appellant)	Vs.	DCIT, Central Circle-07, New Delhi. (Respondent)
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Assessee by	Shri Nirbhay Mehta, Adv.
Department by	Ms. Monika Singh, CIT-DR
Date of Hearing	12/11/2025
Date of Pronouncement	12/11/2025

ORDER

PER SUDHIR PAREEK, JM:

This appeal is preferred by the Assessee against the order of Learned Commissioner of Income Tax (Appeals)-24, New Delhi ['Ld. CIT(A) in short] dated 28.03.2025 passed U/s 250(6) of the Income Tax Act, 1961 (hereinafter called 'the Act') for Assessment Year 2013-14.

2. At the outset, from the perusal of the orders of Ld. CIT(A), it is seen that the Ld. CIT(A) has passed the impugned orders ex-parte without providing sufficient opportunities of being heard to the assessee, thereby confirming the additions made by the AO. The assessee in ground of appeal No.2 has challenged the orders of CIT(A) ex-parte non-speaking order without specifically adjudicating the ground of appeal taken by the appellant.

3. The Ld. CIT-DR supported the orders of the lower authorities.
4. We have considered the facts of the case and perusal of the order of Ld. CIT(A) clearly shows that the Ld. CIT(A) has provided seven opportunities and the assessee did not submit any written submission/reply. In this background that the CIT(A) proceeded to disposed of the appeal filed by the assessee by confirming the additions made by the Learned AO in the assessment orders. It is true that assessee did not comply with the notices issued by the CIT(A) and did not file the requisite details/documents in support of the claim made in grounds of appeals.
5. Under these facts and circumstances and in the interest of justice, the appeal of the assessee is restored to the file of the Ld. CIT(A) for fresh adjudication on merits in accordance with law after giving one more opportunity to the assessee. The assessee is also directed to participate in the appellate proceedings before the Ld. CIT(A).
6. In the result, the appeal of the assessee is allowed for statistical purposes as indicated above.

Order pronounced in open Court on 12/11/2025.

Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

Dated: 12/11/2025.

PK/Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI