

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI**  
**[ DELHI BENCH : "B" NEW DELHI]**  
**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**  
**AND**  
**SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**  
**I.T.A. No. 289/DEL/2025 (A.Y 2019-20)**

Rohit Rastogi 86, Jagriti Enclave, Delhi- 110092 <b>PAN: AIGPR1260D</b>	Vs.	DCIT Central Circle-14 Delhi
<b>Appellant</b>		<b>Respondent</b>
Assessee by	None	
Revenue by	Sh. Rajesh Kumar Dhanesta, Sr. DR	
Date of Hearing	06/11/2025	
Date of Pronouncement	28/11/2025	

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The captioned Appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals)-26, New Delhi ('Ld. CIT(A)' for short), New Delhi dated 20/11/2024 pertaining to Assessment Years 2019-20.

2. Brief facts of the case are that, an assessment order came to be passed on 16/01/2024 by computing the income of the Assessee at Rs. 5,87,70,790/- by making certain additions. Aggrieved by the assessment order dated 16/01/2024, the Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 20/11/2024, dismissed the Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. None appeared for the Assessee. Considering the issue involved in the present Appeal we deem it fit to decide the Appeal on hearing the Ld. Department's Representative and perused the material available on record.

5. The Ld. Departmental Representative vehemently submitted that the Assessee has neither appeared before the A.O. nor participated in the first appellate proceedings, therefore, the authorities below have rightly passed the orders which requires no interference at the hands of the Tribunal. The Ld. Department's Representative relying on the order of the Ld. CIT(A), sought for dismissal of the Appeal.

6. 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 impugned order 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.

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

**Order pronounced in the open court on 28<sup>th</sup> November, 2025**

Sd/-

Sd/-

**(BRAJESH KUMAR SINGH)**  
**ACCOUNTANT MEMBER**

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

Date:- 28 .11.2025  
R.N, Sr.P.S\*

**Copy forwarded to:**

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**