

**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. 628/DEL/2025 (A.Y 2020-21)**

Uditanshu Banka F-172/A-1, Mangal Bazar, Laxmi Nagar, Delhi <b>PAN: CIWPB4899J</b>		Vs.	Deputy Commissioner of Income Tax, Central Circle-03, E-2, A.R.A Central Circle, Jhandewalan Extension, New Delhi
<b>Appellant</b>			<b>Respondent</b>
Assessee by	Sh. V.K. Tulsian, CA		
Revenue by	Ms. PoojaSwaroop, CIT (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)-25, New Delhi ('Ld. CIT(A' for short), New Delhi dated 25/11/2024 pertaining to Assessment Years 2020-21.

2. Brief facts of the case are that, an assessment order came to be passed on 01/03/2023 by making two addition of Rs. 20,70,000/-u/s 45 of Income Tax Act, 1961 ('Act' for short). Aggrieved by the assessment order dated 01/03/2023, the Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 25/11/2024 , dismissed the Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. 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.

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 both the parties 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.

6. 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**