

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA Nos.4985, 4986 & 4987/Del/2025
Assessment Years: 2020-21, 2021-22 & 2023-24

Sh. Ankit Madan, C-16, Connaught Place, New Delhi	Vs.	ACIT/DCIT, Central Circle-17, Delhi
PAN: APZPM9757J		
(Appellant)		(Respondent)

Assessee by	None
Department by	Ms. Amisha S. Gupta, CIT(DR)

Date of hearing	01.12.2025
Date of pronouncement	01.12.2025

ORDER

PER SATBEER SINGH GODARA, JM

These assessee's three appeals ITA Nos.4985, 4986 & 4987/Del/2025 for assessment years 2020-21, 2021-22 & 2023-24, arise against the Commissioner of Income Tax (Appeals)-27 [in short, the "CIT(A)"], New Delhi's orders, all dated 20.06.2025, having DIN and order no. ITBA/APL/M/250/2025-26/1077452197(1), ITBA/APL/M/250/2025-26/1077452465(1) and ITBA/APL/M/250/2025-26/1077454743(1) involving

proceedings under section 147 r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

2. It emerges at the outset during the course of hearing that the learned CIT(A) in its order has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowance/addition herein.

3. The Revenue argues during the course of hearing in support of CIT(A)'s finding that the assessee had not filed any explanation or evidence supporting its case.

4. We have given our thoughtful consideration to the foregoing rival stands and are of the considered view that since the CIT(A) has proceeded *ex-parte* against the assessee, possibility of some communication gaps between the taxpayer, auditor and the arguing counsel could not be altogether ruled out.

5. Faced with this situation, in the larger interest of justice, we deem it appropriate to restore the assessee's

instant appeals back to the CIT(A) for it's afresh appropriate adjudication, within three effective opportunities subject to a rider that the taxpayer shall plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

6. These assessee's three appeals ITA Nos.4985, 4986 & 4987/Del/2025 are allowed for statistical purposes.

Order pronounced in the open court on 1st December, 2025

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 8th December, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi