

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

**BEFORE SHRI MAHAVIR SINGH, VICE-PRESIDENT  
&  
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

ITA No. 7665/DEL/2025; Assessment Year: 2019-20  
ITA No. 7705/DEL/2025; Assessment Year: 2020-21  
ITA No. 7706/DEL/2025; Assessment Year: 2021-22  
ITA No. 7707/DEL/2025; Assessment Year: 2022-23

<b>Premium Polyfilm Pvt. Ltd.</b> Ashish Corporate Tower Karkardooma, Community Centre Karkardooma, New Delhi.	Vs	<b>ACIT(CC)-32</b> ARA Centre Jhandewalan Extension Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AADCP2156L		

**Assessee by :** Shri Ruches Sinha, Adv.

**Department/Revenue by :** Shri Vikram Sharma, SR DR

Date of Hearing: 12.12.2025	Date of Pronouncement: 12.12.2025
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**ORDER**

**PER RENU JAUHRI, AM:**

Four petitions dated 05.12.2025, for early hearing of the above captioned appeals have been filed by the assessee. The petitions were fixed for hearing during the course of which both the parties have consented for hearing of the appeals. As the facts and circumstances of all the four appeals are identical, these are being disposed off by a common order.

2 Before us, Ld. AR has submitted that the cited appeals have been preferred before the Tribunal against the order dated 13.11.2025, passed by the CIT(A)-30, Delhi u/s 246/250 of the Income Tax Act, 1961 (hereinafter referred to as, “Act”), for the A.Y. 2022-23. The Ld. CIT(A) had passed *ex-parte* order against the applicant without considering its adjournment applications requesting for grant of time. Instead, the Ld. CIT(A) proceeded to decide the appeals without granting proper opportunity to the assessee. Hence, Ld. AR has requested to restore the matter to Ld. CIT(A), for fresh adjudication after affording due hearing as the orders have been passed in gross violation of the principles of natural justice.

3. On the other hand, Ld. DR has pointed out that as many as four notices were issued by Ld. CIT(A), but the assessee did not make any compliance and only sought adjournments in response to these notices.

4. We have heard the rival submissions and perused the material on record. It is noted that the assessee had filed appeals before Ld. CIT(A) against the orders of the Ld. AO. dated 20.03.2025. The Ld. CIT(A) issued notices dated 24.10.2025, 28.10.2025, 29.10.2025 and 10.11.2025, each time giving only 1-3 days for compliance. The assessee responded to all the notices, requesting for extension of time to make compliance. We further note that all the four notices have been issued during a short span of 17 days (from 24.10.2025 to 10.11.2025), giving grossly insufficient time to the assessee for making compliance and, finally *ex-parte* order was passed by Ld. CIT(A) on 13.11.2025. Under these facts and circumstances, we hold that proper opportunity has not been given to the assessee by the Ld. CIT(A).

4.2 Hence, we deem it appropriate to set-aside the orders of Ld. CIT(A) with directions to adjudicate the appeals on merits after affording reasonable opportunity of being heard to the assessee.

5. Accordingly, the early hearing petitions are rendered infructuous and the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the Open Court on 12-12-2025.

**Sd/-**  
**(Mahavir Singh)**  
**Vice- President**

**Sd/-**  
**(Renu Jauhri)**  
**Accountant Member**

Dated: 15.12.2025

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi