

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'C' BENCH,
NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER, AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No. 4934/DEL/2025 [A.Y 2018-19]

Smt. Manju Garg
17, Bankers Street
Sadar Meerut, U.P.

Vs.

The I.T.O
Ward - 1(2)(4)
Meerut

PAN: AHKPG 5219 J

(Appellant)

(Respondent)

Assessee By : Ms. Monalisa, Adv
Department By : Shri Om Prakash, Sr. DR

Date of Hearing : 27.11.2025
Date of Pronouncement : 27.11.2025

PER NAVEEN CHANDRA, AM :-

This appeal by the assessee is directed against the order of the Id.
NFAC, Delhi dated 124.03.2025 pertaining to A.Y 2018-19.

2. There is a delay of 3 months. The assessee has filed an application along with an affidavit to substantiate the fact that the assessee is a 75 year-old senior Citizen and not acquainted with income tax proceedings and hence not aware of the notices received and also does not have

access to the emails. It is the say of the ld. counsel for the assessee that for mistake of counsel, the litigant could not be held responsible. The ld. counsel for the assessee relied on various case laws to fortify his stand.

3. Having perused the affidavit, we find the reasons stated by the ld. counsel for the assessee in the affidavit to be plausible. We, therefore, condone the delay.

4. At the very outset, the ld. counsel for the assessee submitted that the assessment order was made ex-parte and the ld. CIT(A) has followed suit by confirming the action of the Assessing Officer without providing proper opportunity of being heard to the assessee. The ld. counsel for the assessee therefore, prayed that the order may be set aside for fresh hearing.

5. Per contra, the ld DR fairly conceded that the lower authorities have passed ex-parte order.

6. We have heard the rival submissions and have perused the materials on record. In the above factual matrix of the instant case, taking into the seniority of the assessee, we are of the considered view that the assessee ought to have been given sufficient opportunity of being heard. Therefore, in the interest of justice and fair play, we deem

it fit to restore the issue of capital gain and income from other sources to the file of the Assessing Officer.

7. The Assessing Officer is directed to decide the issues afresh after affording a reasonable and adequate opportunity of being heard to the assessee. The assessee is also directed to provide necessary information/documents as required by the authorities.

8. In the result, appeal of assessee in ITA No. 4934/DEL/2025 is allowed for statistical purposes.

Order pronounced in open court on 27.11.2025.

Sd/-

[ANUBHAV SHARMA]
JUDICIAL MEMBER

Sd/-

[NAVEEN CHANDRA]
ACCOUNTANT MEMBER

Dated: 15th DECEMBER, 2025.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

SI No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	
2.	<i>Date on which the typed draft order is placed before the Dictating Member</i>	
3.	<i>Date on which the typed draft order is placed before the other Member [in case of DB]</i>	
4.	<i>Date on which the approved draft order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Order is placed before the Dictating Member for sign</i>	
6.	<i>Date on which the fair order is placed before the other Member for sign [in case of DB]</i>	
7.	<i>Date on which the Order comes back to the Sr. P.S./P.S for uploading on ITAT website</i>	
8.	<i>Date of uploading, inf not, reason for not uploading</i>	
9.	<i>Date on which the file goes to the Bench Clerk</i>	
10.	<i>Date on which the file goes for Xerox</i>	
11.	<i>Date on which the file goes for endorsement</i>	
12.	<i>The date on which the file goes to the Superintendent for checking</i>	
13.	<i>Date on which the file goes to the Assistant Registrar for signature on the order</i>	
14.	<i>Date on which the file goes to the dispatch section for dispatch the Tribunal order</i>	
15.	<i>Date of Dispatch of the Order</i>	
16.	<i>Date on which the file goes to the Record Room after dispatch the order</i>	