

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F': NEW DELHI
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No.3732/Del/2025
(ASSESSMENT YEAR 2016-17)

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| Atul Agnihotri C-5/306, Sector-6, Rohini, Delhi-110085. PAN-ACJPA0232H (Appellant) | Vs. | Income Tax Officer, Delhi. (Respondent) |
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| Appellant by | Shri Atul Rai, CA |
| Respondent by | Ms. Harpreet Kaur Hansra, Sr. DR |

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| Date of Hearing | 08.12.2025 |
| Date of Pronouncement | 17.12.2025 |

ORDER

PER YOGESH KUMAR U.S., JM:

This appeal is filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ["Ld. CIT(A)", for short], dated 07.04.2025 for Assessment Year 2016-17.

2. At the outset, it is seen that the appeal of the assessee is dismissed *ex-parte* by the Ld. CIT(A) for non-prosecution. Before us, the Ld. AR submitted that the Ld. CIT(A) has issued several notices which were not received on current address and they were uploaded the portal of the Department, however,

the assessee was not aware of the proceedings nor such notices were brought to his knowledge by the Accountant of the assessee, therefore, the compliance could not be made either before the AO or before the CIT(A). He thus prayed that the matter may be sent back to the file of the AO for fresh adjudication.

3. Per contra, the Ld. Sr. DR has not objected to the request of the assessee.

4. After considering the arguments, we find that in the instant case, the assessee was claimed to be not served with notices at his current address, therefore, due compliance could not be made before the lower authorities. Under these circumstances, by following the principle of the natural justice, one more opportunity is given to the assessee and the matter is remitted to the file of the AO with direction to decide the issue *denovo* after providing opportunity of being heard to the assessee. The assessee is also directed to participate in proceedings before the AO. With these directions, the appeal is partly allowed for statistical purposes.

Order pronounced in open Court on 17th December, 2025.

Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated: 17.12.2025

Pk/Sr.PS.

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)

5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI