

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
(DELHI BENCH 'F' NEW DELHI)  
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER  
ITA No. 3760/Del/2025 (A.Y 2015-16)**

Madan Pal Village Mehrauli, Kavi Nagar, Ghaziabad, Uttar Pradesh <b>PAN: AJRPP4950E</b>	Vs	ITO Ward 2(1) (3), Ghaziabad, Uttar Pradesh
<b>Appellant</b>		<b>Respondent</b>
Assessee by	Sh. Samyak Jain, Adv	
Revenue by	Ms. Harpreet Kaur Hansra, Sr. DR	
Date of Hearing	17/12/2025	
Date of Pronouncement	29/12/2025	

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 19/02/2025 for the Assessment Year 2015-16.

2. Brief facts of the case are that, an assessment order came to be passed on 28/03/2023 by computing the income of the Assessee at Rs. 52,27,460/-, as against the returned income of Rs. 22,98,10/- by making certain additions. Aggrieved by the assessment order dated 28/03/2023, Assessee preferred the Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 19/02/2025, 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. 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 29<sup>th</sup> December, 2025**

Sd/-

**(NAVEEN CHANDRA)  
ACCOUNTANT MEMBER**

Sd/-

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

Date:- 29.12.2025  
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