

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

**BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.2808/DEL/2025
(Assessment Year: 2014-15)**

Madan Lal Garg,
Shop No.32, Opp. Maruti Gate No.2,
Gurgaon Old Delhi Road,
Gurgaon – 122 001 (Haryana).

vs.

ITO, Ward 2 (4),
Gurgaon.

(PAN : AIDPG4403E)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Amit Rai, CA

REVENUE BY : Shri Rajesh Kumar Dhanesta, Sr. DR

Date of Hearing : 11.11.2025

Date of Order : 11.11.2025

ORDER

PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :

1. The assessee has filed appeal against the order of the Learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [“Ld. CIT(A)”, for short] dated 29.02.2025 for the Assessment Year 2014-15.
2. At the outset, it was submitted by the ld. AR for the assessee that Assessing Officer has passed the assessment order under section 147 r.w.s. 144 of the Income-tax Act, 1961 (for short ‘the Act’) without giving

proper opportunity to the assessee and Ld. CIT(A) affirmed the action of the AO. Ld. DR relied upon the order of the authorities below.

3. Considered the rival submissions and perused the material on record. Upon careful consideration, we are of the considered view that in the interest of justice, the matter requires denovo assessment. Therefore, we remit back the issues to the file of the Assessing Officer with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee, for which Ld. DR has no objection. Assessee is directed through his counsel to fully cooperate with the AO during the proceedings. We hold and direct accordingly.
4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 11th day of November, 2025
after the conclusion of the hearing.**

**Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER**

**sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated: 29.12.2025

TS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals).
5. DR: ITAT

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**