

**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.2800/DEL/2025  
(Assessment Year: 2017-18)**

Praveen Kumar,  
A-12A, Nanda Block,  
Mahavir Enclave,  
Delhi – 110 045.

vs.

ITO, Ward 43 (6),  
Delhi.

**(PAN : AATPK3243J)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : Ms. Aakansha Tuteja, CA

REVENUE BY : Shri Rajesh Kumar Dhanesta, Sr. DR

Date of Hearing : 10.11.2025

Date of Order : 30.12.2025

**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 27.02.2025 for the Assessment Year 2017-18.
2. At the time of hearing, ld. AR for the assessee brought to our notice that the ld. CIT (A) decided the issue against the assessee by observing that assessee has not pursued the appeal despite being granted several opportunities and the details are given in the first appellate order by relying on several decisions and dismissed the appeal in limine. He submitted that ld. CIT (A) has not decided the issue on

merit and prayed that this issue may be remitted back to the ld. CIT(A) with the prayer to give an opportunity of being heard to the assessee. He submitted that there are reasons for assessee for not appearing before the first appellate authority.

3. On the other hand, ld. DR for the Revenue objected to the submissions of the ld. counsel for the assessee and submitted that assessee has not utilised several opportunities granted by ld. CIT (A).
4. Considered the rival submissions and material placed on record. We observed that the addition was sustained by the ld. CIT (A) relying on the order of the Assessing Officer, in our considered view, assessee should be given one more opportunity of being heard on merit. Therefore, we restore the matter to the file of ld. CIT (A) and direct ld. CIT (A) to give an opportunity of being heard to the assessee and decide the issue on merit as per law. We also direct assessee to make proper submissions and appear before the ld. CIT (A) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.
5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 30<sup>th</sup> day of December, 2025.**

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

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

**Dated: 30.12.2025  
TS**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI