

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, G: NEW DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**IT(SS)A Nos.5773 to 5777/Del/2025  
[Assessment Years: 2013-14 to 2017-18]**

Mann Properties and Developers Pvt. Ltd., 216-B, Gautam Nagar, New Delhi-110049,	Vs	DCIT, Central Circle-1, 2 <sup>nd</sup> Floor, ARTO Complex, Sector-33, Noida, U.P.- 201301, Noida
<b>PAN- AGDPM7606D</b>		
Assessee		Revenue

Assessee by	Shri Manoj Kumar, FCA
Revenue by	Shri Mahesh Kumar, CIT(DR)

<b>Date of Hearing</b>	<b>07.01.2026</b>
<b>Date of Pronouncement</b>	<b>07.01.2026</b>

**ORDER**

**PER BENCH:**

These bunch of five appeals filed by the Assessee are against the same orders dated 21.07.2025 of the Commissioner of Income Tax (Appeals)-3, Noida [hereinafter referred to as the 'Ld. CIT(A)], pertaining to Assessment Years 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18 respectively, arising out of same Assessment order dated 31.12.2018 under Section 153A r.w.s 143(3) of the Income-

tax Act, 1961(hereinafter referred to as 'the Act') passed by the DCIT, Central Circle-1, Noida (hereinafter referred to as the 'AO'). Since the issues involved in both the appeals of the same assessee are related, they are disposed of by this consolidated order, for the sake of convenience and brevity.

2. The Ld. Counsel appearing for the assessee sought for an adjournment for filing the Paper Book, which are to be compiled. On the other hand, the Ld. CIT(DR) has drawn our attention to this particular fact that the order passed by the Ld. CIT(A) is admittedly an *ex parte* order. In fact, page 2 of the said order mentions about different dates that were fixed for hearing only to provide opportunities to the assessee to represent its case before the said authority. However, for some reason or the other, the assessee could not appear and argue the matter before the Ld. CIT(A).

3. Under these facts and circumstances of this matter, the Ld. CIT(DR) vehemently opposed the submissions of the Ld. AR and submitted that since the impugned order is an *ex parte* one and no cooperation was made before the Ld. CIT(A), the order requires to be remitted back to the said authority for fresh hearing on the issues involved therein.

4. Having heard the Ld. Counsels appearing for the parties and considering the order passed by the Ld. CIT(A) dated 21.07.2025 and the dates mentioned therein, despite notices sent to the assessee, none appeared, no co-operation has been made

by the assessee before the said authority, we dispose these appeals by remitting the issues to the file of the Ld. CIT(A) for proper adjudication of the same. The Ld. CIT(A) is directed to pass a reasoned order as per the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter.

5. We also make it clear that, in the event the assessee does not cooperate with the Ld. CIT(A), the said authority would be at liberty to pass a reasoned order strictly in accordance with law. Accordingly, these appeals are allowed for statistical purposes.

6. In the result, appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 07<sup>th</sup> January, 2026

**Sd/-**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**[MADHUMITA ROY]**  
**JUDICIAL MEMBER**

**Dated-** 07.01.2026.

Pooja.

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi,

1.	Date of dictation of Tribunal order	07.01.26
2.	Date on which typed draft order is placed before the dictating Member	07.01.26
3.	Date on which typed draft order is placed before the other Member (in the case of DB)	
4.	Date on which the approved draft order comes to P.S./Sr.P.S	
5.	Date on which the fair Order is placed before the dictating Member for sign	
6.	Date on which the fair Order is placed before the other Member for sign ( in the case of DB)	
7.	Date on which the Order comes back to P.S./Sr.P.S for uploading on ITAT website	
8.	Date of uploading, if not, reason for not uploading	
9.	Date on which the file goes to the Bench Clerk	
10.	Date on which order goes for xerox	
11.	Date on which order goes for endorsement	
12.	Date on which the file goes to the Superintendent/O.S. for checking	
13.	Date on which the file goes to the Assistant Registrar for signature on the order	
14.	Date on which the file goes to dispatch section for dispatch the Tribunal Order	
15.	Date of dispatch of order	
16.	Date on which file goes to Record Room after dispatch the order	