

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

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT

AND

SHRI AMITABH SHUKLA, ACCOUNTNAT MEMBER

**ITA Nos.2866 & 2879/DEL/2024
[Assessment Years: 2017-18 and 2018-19]**

Amita Gupta, C/o-Adv. Sahil Gupta, B3/9, 2 nd Floor, Model Town-1, Delhi-110009	Vs	National e-Assessment Centre, Ward-58(7), Vikash Bhawan, Delhi-110001
PAN-AFNPG1891B		
Assessee		Revenue

Assessee by	None
Revenue by	Shri Jitender Singh, CIT-DR

Date of Hearing	05.01.2026
Date of Pronouncement	05.01.2026

ORDER

PER AMITABH SHUKLA, AM,

The captioned appeals have been preferred by the assessee against order both dated 12.04.2024 of National Faceless Appeal Centre/Commissioner of Income Tax (Appeals), New Delhi, [hereinafter referred to as 'Id. CIT(A)] arising out of assessment orders dated 16.12.2019 and 30.04.2021 passed u/s 143(3) for Assessment Year 2017-18 and for Assessment 2018-19 under section 143(3) r.w.s. 144B of the Income Tax Act, 1961. The word 'Act' herein this order would mean Income Tax Act, 1961.

2. At the outset, we have noted that, the Registry has pointed out that these appeals are defective because order of the Id. CIT(A) was not certified and grounds of appeal filed by the assessee before the Tribunal was not signed by the assessee. The assessee was called absent in both the cases. Accordingly, we dismiss the appeals of the assessee.

3. In the result, both the appeals of the assessee are dismissed.

Order pronounced in the open court on 05th January, 2026.

Sd/-
[MAHAVIR SINGH]
VICE PRESIDENT

Dated: 05.01.2026

Shekhar

Copy forwarded to:

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

Sd/-
[AMITABH SHUKLA]
ACCOUNTANT MEMBER

Asst. Registrar,
ITAT, New Delhi,