

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

BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT  
AND  
SMT. RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER

ITA No. 2402/Del/2025  
Asstt. Year : 2013-14

Anil Dalal,  
C/o Umang Sahai Aggarwal,  
Flat No. 505, Maitri Apartment,  
Sector-09, Rohini,  
Delhi – 110 085  
(PAN: AJRPD7577K)  
**(Appellant)**

VS. ITO, Ward 3,  
Aayakar Bhawan,  
Near Mansarovar Park,  
Rohtak.  
**(Respondent)**

Appellant by : Sh. Umang Sahai, Adv. & Sh. Vaibhav Agarwal,  
Adv.  
Respondent by : Sh. Ajay Kumar Arora, Sr. DR

Date of Hearing	08.01.2026
Date of Pronouncement	12.01.2026

**ORDER**

**MAHAVIR SINGH, VICE PRESIDENT:**

This appeal by the assessee is emanating from the order of the NFAC, Delhi in appeal No. NFAC/2012-13/10264715 dated 12.2.2025. Assessment was framed by the AO u/s. 147 read with section 144B of the Income Tax Act, 1961 dated 24.03.2022 relating to assessment year 2013-14.

2. After hearing rival contentions and perusing the records, we find that in this case, AO has passed the exparte order u/s. 144B of the Act and there was a delay of 425 days in filing the appeal before the Ld. CIT(A), who did not condone the delay in dispute and dismissed the appeal as non-maintainable and also upheld the addition made by the AO, even without going into the merits of the case. We note that before us, assessee has filed an affidavit stating therein that assessee has never received any notice u/s. 148 of the Act from the AO and prior to the issue of notice u/s. 148, had had changed his office premises

and new address was duly updated and correctly mentioned by the assessee in the income tax return filed for AY 2017-18 filed on 26.1.2018 and for AY 2018-19 on 31.3.2019 and the updated address was available in the records of the Income Tax Department, but the AO did not make any effort to send, serve, or verify service of notice under section 148 at new address. It was also stated in the said affidavit that the non-service of the notice u/s. 148 upon the assessee was solely because the AO failed to utilize the updated address available in the system and did not take steps to effect proper service. Therefore, there existed a reasonable cause for non-compliance and due to non-receipt of notice u/s. 148 the assessee was prevented by sufficient and reasonable cause from participating in the reassessment proceedings. Keeping in view the aforesaid factual matrix and in the interest of justice, we condone the delay in dispute before the CIT(A), and accordingly, remit back the issues in dispute to the file of the CIT(A) for fresh adjudication on merits, after giving adequate opportunity of being heard to the assessee by passing a speaking order, for which ld. DR has no objection. However, Assessee is directed to cooperate with the Ld. CIT(A) during the proceedings in order to enable the CIT(A) to pass the order, in accordance with law.

3. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 12.01.2026.

SD/-  
**(RENU JAUHRI)**  
**ACCOUNTANT MEMBER**

SD/-  
**(MAHAVIR SINGH)**  
**VICE PRESIDENT**

Date: 14.01.2026

*SRBhatnagar*

**Copy forwarded to: -**

1. Appellant
2. Respondent
3. DIT
4. CIT (A)
5. DR, ITAT

By Order,

Assistant Registrar, ITAT, Delhi Bench