

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

**BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

ITA Nos. 3882, 3883, 3884, 3885, 3886 & 3887/Del/2025  
Assessment Years: 2015-16, 2016-17, 2017-18, 2018-19 2019-20 & 2020-21

<b>MUJAHID 281, RUKAN SARAI BULAND SHAHR, BULANDSHAHR, UTTAR PRADESH (PAN: BAYPM5549P)</b>	<b>Vs</b>	<b>DCIT, CGO COMPLEX, GHAZIABAD UTTAR PRADESH</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

<b>Appellant by</b>	Sh. V. Rajkumar, Adv.
<b>Respondent by</b>	Ms. Monika Singh, CIT(DR)

Date of hearing:	08/1/2026
Date of Pronouncement:	14/1/2026

**ORDER**

**PER BENCH**

This bunch of 06 appeals filed by the assessee are preferred against the separate orders of the Ld. Commissioner of Income Tax (A)-3, Noida [for short hereinafter referred to as the “(Ld. CIT(A)”] relevant to assessment years 2015-16, 2016-17, 2017-18, 2018-19 2019-20 & 2020-21 respectively. Since all the appeals are relating to the same assessee, hence,

the same were heard together and are being disposed of by this common order for the sake of convenience, by dealing with the assessment year 2015-16 being the lead case.

2. At the outset, it is submitted by the Ld. AR that AO has passed the exparte order without giving sufficient opportunity to the assessee. It was further submitted that similarly has passed the exparte order and non-speaking order, which is against the principles of natural justice as the same has been passed without affording reasonable and adequate opportunity of being heard, dismissed the appeal of the assessee on account of non-prosecution and even not decided the matter on merits appropriately and passed the non-speaking order in the case.

3. We have heard the rival contentions and perused the records. Upon careful consideration, we find that in this case the AO has passed the exparte order and Ld. CIT(A) has also passed the exparte order and even not discussed the issues on merits appropriately, however, he upheld the action of the AO, and dismissed the appeal, which is not sustainable in law. Hence, in the interest of justice, we remit back the issues in dispute to the file of the Ld. CIT(A) with the directions to pass a speaking order on the issues in dispute, after giving adequate opportunity of being heard to the assessee, for which ld. DR has no objection. Assessee is also directed to fully cooperate with the Ld. CIT(A) during the proceedings. Accordingly, the ITA No 3882/Del/2025 (AY 2015-16) is allowed for statistical purposes.

4. Our aforesaid decision taken in assessment year 2015-16 will apply *mutatis mutandis* to other remaining appeals viz. ITA No. 3883, 3884, 3885, 3886 & 3887/Del/2025 relevant to assessment years 2016-17 to 2020-21.

5. In the result, all these 06 Assessee's appeal are allowed for statistical purposes

Order pronounced on 14-1-2026.

Sd/-

**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**  
**\*SR BHATNAGGAR\***

Sd/-

**(SUDHIR KUMAR)**  
**JUDICIAL MEMBER**

Date:- 14.1.2026

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

**ASSISTANT REGISTRAR**  
**ITAT NEW DELHI**