

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

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA Nos.5811, 5812, 5813 & 5814/Del/2025  
[Assessment Year: 2017-18]**

|  |    |   |
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| Shri Amit Sharma,<br>C/o Sh. Arun Kumar<br>Goswami,<br>B-31A, 1 <sup>st</sup> Floor, Kailash<br>Colony,<br>Delhi-110048. | Vs | National Faceless<br>Assessment Centre,<br>Delhi. |
| <b>PAN- BQUPS3508L</b>   |    |   |
| Assessee   |    | Revenue   |

|             |  |
|-------------|--|
| Assessee by | Dr. Shashwat Bajpai, Adv. &<br>Shri Utkarsa Gupta, Adv.  |
| Revenue by  | Shri Mahesh Kumar CIT(DR) &<br>Shri Manish Gupta, Sr. DR |

|                              |                   |
|------------------------------|-------------------|
| <b>Date of Hearing</b>       | <b>13.01.2026</b> |
| <b>Date of Pronouncement</b> | <b>13.01.2026</b> |

**ORDER**

**PER BENCH:**

These four appeals have been preferred by the assessee against the different orders dated 25.07.2025, 01.08.2025, 06.08.2025 of the National Faceless Appeal Centre (NFAC) [hereinafter referred to as the 'Ld. CIT(A)], Delhi pertaining to

Assessment Year 2017-18, arising out of Assessment order same dated 28.03.2022 passed under Section 147 r.w.s. 144B of the Income-tax Act, 1961(hereinafter referred to as 'the Act').

2. Having heard the Ld. Counsels appearing for the respective parties and having regard to the facts and circumstances of the case, particularly the fact that the impugned order being an *ex parte* one, as the assessee for some reasons or the other could not appear despite notices being sent to the assessee on several occasions, and having regard to the assessment order being passed under section 144 of the Act, in order to meet the ends of justice, we remitting the matters to the file of the Ld. AO for re-adjudication of the issues raised by the assessee before him within period of 10 months from the date of passing of this order. The Ld. AO is further directed to grant an opportunity of being heard to the assessee and consider the evidence on record or any other evidences which the assessee may choose to file at the time of hearing of the matter.

3. We also make it clear that, in the event the assessee does not cooperate with the Ld. AO, the said authority would be at liberty to proceed and finalize the assessment strictly in accordance with law. Accordingly, all the four appeals are allowed for statistical purposes.

4. In the result, all the four appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 13<sup>th</sup> January, 2026

Sd/-  
**[NAVEEN CHANDRA]**  
**ACCOUNTANT MEMBER**

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

**Dated-** 14.01.2026.

Pooja.

- Copy forwarded to:
1. Assessee
  2. Respondent
  3. CIT
  4. CIT(A)
  5. DR

Asst. Registrar,  
ITAT, New Delhi,