

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

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

**ITA No.5805 & 5806/Del/2025
[Assessment Years: 2013-14]**

Rama Pashu Aahar Pvt. Ltd., H. No. 77-78, Rama Royal Res, Siyanaaa Road, Milk Mohsangarh, Bulandshahr.	Vs	Deputy Commissioner of Income Tax, Central Circle-14, Delhi
PAN- AACCR1144B		
Assessee		Revenue

<u>Assessee by</u>	<u>Shivansh Bansal , CA & Ms. Shalini, Adv.</u>
<u>Revenue by</u>	<u>Shri Manish Gupta, Sr. DR</u>

<u>Date of Hearing</u>	<u>13.01.2026</u>
<u>Date of Pronouncement</u>	<u>13.01.2026</u>

ORDER

PER MADHUMITA ROY, JM:

These two appeals have been preferred by the assessee against the order different dated 13.08.2025 and 17.06.2025 of the Commissioner of Income Tax (Appeals), Delhi-26, [hereinafter referred to as the 'Ld. CIT(A)], under section 143(3) r.w.s. 147 and under section 271(1)(c) of the Income Tax Act, 1961

(hereinafter referred to as 'the Act') respectively, pertaining to Assessment Year 2013-14.

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 orders being *ex parte*, as the assessee for some reasons, could not appear despite notices having been sent to the assessee on several occasions, in order to meet the ends of justice, we remitting the matters to the file of the Ld. CIT(A) for re-adjudication of the issues raised by the assessee before him within period of 10 months hence. The Ld. CIT(A) is further directed to grant an opportunity of being heard to the assessee and to consider the evidence on record or any other evidences which the assessee may choose to file at the time of hearing of the matters.

3. 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 proceed and finalize the orders strictly in accordance with law. Accordingly, both these appeals are allowed for statistical purposes.

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

Order pronounced in the open court on 13th January, 2026

Sd/-
[NAVEEN CHANDRA]
ACCOUNTANT MEMBER

Sd/-
[MADHUMITA ROY]
JUDICIAL MEMBER

Dated- 15.01.2026.

Pooja.

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi,