

**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.5820/Del/2025  
[Assessment Years: 2022-23]**

Sandeep Garg, Kh. No. 73/7, Swatantra Nagar, Gali No. 5A, Narela. North West, Delhi-110040.	Vs	Income Tax Officer, Ward-35(5), Civic Centre, Delhi.
<b>PAN- AOGPG8366K</b>		
Assessee		Revenue

Assessee by	Shri Pramod Jain, CA & Shri Mukul Gupta, Adv.
Revenue by	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 MADHUMITA ROY, JM:**

This appeal has been preferred by the assessee against the order dated 12.09.2025 of the National Faceless Appeal Centre (NFAC) [hereinafter referred to as the 'Ld. CIT(A)], Delhi pertaining to Assessment Year 2022-23, arising out of Assessment order dated 24.03.2024 passed under Section 143(3) 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, could not appear despite notices being sent to the assessee on several occasions, in order to meet the ends of justice, we are remitting the matter 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 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 matter.

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 same order strictly in accordance with law. Accordingly, the appeal is allowed for statistical purposes.

4. In the result, appeal of the assessee is allowed for statistical purposes without any order as to cost.

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

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

**Dated-** 15.01.2026.

Pooja.

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

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi,