

**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. 5818/DEL/2025  
Assessment Year: 2019-20**

<b>Sanjay Kumar Yadav, 7802, Arakshan Road, Swami Ram Tirth Nagar, Paharganj, New Delhi-110055. PAN: AARPY 8996 L</b>	<b><u>Vs</u></b>	<b>National Faceless Assessment Centre, New Delhi.</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>Shri Sumit Kumar Goenka, CA</b>	
<b>Department represented by</b>	<b>Shri Mahesh Kumar, CIT(DR)</b>	
<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:**

The instant appeal, preferred by the assessee, is directed against the order dated 26.05.2025 [DIN & Order No. ITBA/NFAC/S/250/2025-26/1076432764(1)], passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 22.01.2024 passed by the National Faceless Assessment Centre, New Delhi in proceedings under Section 147 r.w.s. 143(3) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), for assessment year 2019-20.

2. Learned Counsel appearing for the assessee has not been able to justify non appearance of the assessee before the Ld. CIT(A) inspite of notices on several occasions being sent to him which is evident from page 3 of the order impugned. Neither any sufficient cause for non appearance has been able to be demonstrated before us. Thus, it appears that the assessee was not interested in pursuing the appeal before the Ld. CIT(A), which is not appreciated by us and thus having regard to the conduct of the assessee before the Ld. CIT(A) we impose costs of Rs. 5,000/- to be paid by the assessee to the Prime Minister Relief Fund within a period of 30 days from the date of passing of this order.

3. However, to meet the ends of justice we would like to give further opportunity of being heard to the assessee by the Ld. CIT(A). Thus the appeal is disposed of by remitting the issue to the file of the Ld. CIT(A) for consideration of the issue afresh upon granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. The Ld. CIT(A) is further directed to proceed with the matter only upon receipt of the challan of payment of costs to be deposited by the assessee as mentioned herein above that too latest by one month, which is directed to be produced by the assessee before the Ld. CIT(A) at the very inception of the appeal proceedings and in the event the assessee does not cooperate with the Ld. First Appellate Authority, the said authority would be at

liberty to proceed with the matter and finalize the same strictly in accordance with law. We order accordingly.

4. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in open court on 13.01.2026.

Sd/-

**(NAVEEN CHANDRA)**  
**ACCOUNTANT MEMBER**

Sd/-

**(MS. MADHUMITA ROY)**  
**JUDICIAL MEMBER**

Dated: 14.01.2026.

\*MP\*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI