

**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. 5827/DEL/2025
A.Y. 2015-16**

M/s Bupendra Autotech Industries (P) Ltd. F-1098, Basement, Chitranjan Park, New Delhi- 110019. PAN: AACCB 8550 H	<u>Vs</u>	DCIT, Central Circle-1, Gurgaon.
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Sh. Manish Gupta, Sr. DR	
Date of hearing	14.01.2026	
Date of pronouncement	14.01.2026	

ORDER

PER Ms. MADHUMITA ROY, J.M:

The captioned appeal, preferred by the assessee, is directed against the order passed by the Ld. CIT(Appeals)-3, Gurgaon, dated 26.08.2025 [Appeal No. 10014/CIT(A)-3/GGN/2017-18], arising out of the order dated 23.03.2017 passed by the DCIT, Central Circle-I, Gurgaon, under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), for the assessment year 2015-16.

2. In spite of 11 opportunities been granted to the assessee, no one attended on behalf of the assessee before the Ld. CIT(A) and therefore, the Ld. CIT(A)

proceeded ex parte against the assessee and finalized the matter by upholding the addition made by the Assessing Officer and hence the instant appeal before us.

3. Even before us inspite of issuance of notice for hearing by the Registry the assessee is not being represented wherefrom it appears that the assessee is not interested in pursuing its appeal. The conduct of the assessee in not being vigilant before the authorities below and before us is not appreciated and thus having regard to this particular 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 6 days from the date of passing of this order.

4. 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, 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.

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

Order pronounced in open court on 14.01.2026.

Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 16.01.2026.

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI