

**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. 4086/DEL/2025
A.Y. 2017-18**

Minacle Traexim Pvt. Ltd., M-26, Badli Industrial Area, Phase, Delhi-110042. PAN: AABCO 3852 C	<u>Vs</u>	Income tax Officer, Ward-17(2), Delhi.
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Sh. Manish Gupta, Sr. DR	
Date of hearing	13.01.2026	
Date of pronouncement	13.01.2026	

ORDER

PER Ms. MADHUMITA ROY, J.M:

The captioned appeal, preferred by the assessee, is directed against the order passed by the National Faceless Appeal Centre (NFAC), Delhi, dated 25.04.2025 [DIN & Order No. ITBA/NFAC/S/250/2025-26/1075809852(1)], arising out of the order dated 22.12.2019 passed by the Income Tax Officer, Ward-17(2), Delhi, under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), for the assessment year 2017-18.

2. None appeared on behalf of the assessee at the hearing inspite of notice having been sent. We proceed to dispose of the appeal in the absence of the assessee after hearing the Ld. DR and perusing the materials available on record.

3. Having heard the Learned DR and having regard to the facts and circumstances of the matter, particularly the order passed by the Learned First Appellate Authority, impugned before us, being ex parte one as the assessee for some reason or the other could not appear despite issuance of notices for hearing, in order to afford an opportunity to the assessee to represent its case effectively and to prevent the miscarriage of justice, we deem it fit and proper to remit the matter back to the file of the Learned First Appellate Authority to adjudicate the matter 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. We also make it clear that 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.

3. 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