

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

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No. 5778/DEL/2025
Assessment Year: 2018-19**

Bihar Milk Federation Distributors, 27, Rani Jhansi Road, New Delhi-110055.	<u>Vs</u>	Assessing Officer, Central Circle-28, New Delhi.
PAN: AAQFB 1139 H		
APPELLANT		RESPONDENT
Assessee represented by	Shri Shantanu Adv.	
Department represented by	Shri Manish Gupta, Sr. DR	
Date of hearing	08.01.2026	
Date of pronouncement	08.01.2026	

ORDER

PER Ms. MADHUMITA ROY, JM:

The instant appeal, preferred by the assessee, is directed against the order dated 06.02.2025 [Appeal No. NFAC/2017-18/10242934 D.R. No. 412/127], passed by the Commissioner of Income Tax (Appeals)-29, New Delhi, arising out of the Assessment Order dated 24.03.2023 passed by the Assessment Unit, Income Tax Department in proceedings under Section 147 r.w.s. 144B of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), for Assessment Year 2018-19.

2. Having heard the Learned Counsels appearing for the respective parties 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 for decision afresh with a direction to adjudicate the matter within ten months from the date of passing of this order 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 08.01.2026.

Sd/-

(BRAJESH KUMAR SINGH)
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