

**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. 5734/DEL/2025
Assessment Year: 2017-18**

Amit Gupta, 4598/12B Ground Floor, Gola Cottage, Dariya Ganj, New Delhi-110002. PAN: AJRPG 0171 C	<u>Vs</u>	Assessing Officer, Assessment Unit, Income Tax Department, Delhi.
APPELLANT		RESPONDENT
Assessee represented by		Shri Prakash Sinha, Adv. & Shri Aayush Kumar Adv.
Department represented by		Shri Mahesh Kumar, CIT(DR)
Date of hearing		05.01.2026
Date of pronouncement		14.01.2026

ORDER

PER Ms. MADHUMITA ROY, JM:

The instant appeal, preferred by the assessee, is directed against the order dated 17.07.2025 [DIN & Order No. ITBA/NFAC/S/250/2025-26/1078613036(1)], passed by the National Faceless Appeal Centre (NFAC), Delhi, in turn arising out of the order dated 18.02.2025 passed by the Assessing Officer in proceedings under Section 147/144 of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), for assessment year 2017-18.

2. It appears that the impugned order passed by the Learned CIT(A)/NFAC is an ex parte one. The assessee could not appear before the Learned CIT(A)/NFAC in spite of notice being sent, hence, ex parte order has been passed. However, it is

also evident from such ex parte order that the assessee's case could not be finalized on the submission required to be given by the assessee in support of his case. Hence, in order to prevent the miscarriage of justice this Bench deems it fit and proper to grant further opportunity of being heard to the assessee and hence the matter is remitted back to the file of the Learned First Appellate Authority to adjudicate the matter 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. 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 14.01.2026.

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