

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

ITA No.1181/Del/2025  
Assessment Year: 2017-18

Chandrakha Constructions Pvt. Ltd., 119, First Floor, Sant Nagar, East of Kailash, South Delhi, New Delhi	<b>Vs.</b>	Commissioner of Income Tax (Appeals)-29, Circle-25(1), Delhi
<b>PAN: AAACC4095N</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Ms. Ankush Kalra, Sr. DR

Date of hearing	13.01.2026
Date of pronouncement	13.01.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)-29 [in short, the "CIT(A)"], New Delhi's order dated 23.12.2024 passed in case no. NFAC/2016-17 10260797, involving proceedings under section 147 r.w.s. 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex-parte*.

2. It emerges at the outset during the course of hearing that the learned CIT(A) in its detailed discussion has proceeded *ex-parte* against the assessee thereby affirming the Assessing Officer's action making the corresponding disallowances/additions herein.

3. The Revenue during the course of hearing vehemently argues in support of CIT(A)'s finding that the assessee had not filed any explanation or evidence supporting its case.

4. We have given our thoughtful consideration to the foregoing rival stands and are of the considered view that since the CIT(A) has proceeded *ex-parte* against the assessee, possibility of some communication gaps between the taxpayer, auditor and the arguing counsel in such an instance could not be altogether ruled out.

5. Faced with this situation, in the larger interest of justice, we deem it appropriate to restore the assessee's instant appeal back to the CIT(A) for her afresh appropriate adjudication, within three effective

opportunities subject to a rider that the taxpayer shall plead and prove the cases at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes.

*Order pronounced in the open court on 13<sup>th</sup> January, 2026*

**Sd/-**  
**(AMITABH SHUKLA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 15<sup>th</sup> January, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi