

**16IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'A': NEW DELHI**

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT

AND

SHRI AMITABH SHUKLA, ACCOUNTNAT MEMBER

**ITA No.6206/DEL/2025
[Assessment Year: 2023-24]**

Mahavir Prasad Gupta and Sons, E-165, Shastri Nagar, Delhi-110052	Vs	DCIT, Central Circle-16, 2 nd Floor, E-2, ARA Centre, Jahandewalan Extension, New Delhi-110055
PAN-AARFM5644D		
Assessee		Revenue

Assessee by	Shri Pranav Yadav, Adv.
Revenue by	Shri Jitender Singh, CIT-DR

Date of Hearing	05.01.2026
Date of Pronouncement	16.01.2026

ORDER

PER AMITABH SHUKLA, AM,

The captioned appeal has been preferred by the assessee against order dated 30.09.2025 of learned Commissioner of Income Tax (Appeals)-26, New Delhi, [hereinafter referred to as 'ld. CIT(A)] arising out of assessment order dated 31.03.2025 passed u/s 143(3) of the Income Tax Act, 1961, pertaining to Assessment Year 2023-24. The word 'Act' herein this order would mean Income Tax Act, 1961.

2. At the outset, Id. Counsel for the assessee submitted that the Id. CIT(A) has dismissed its appeal *ex-parte* without giving sufficient opportunity of being heard. It was accordingly requested that the matter may be considered for remission back to the Id. CIT(A) for re-adjudication after giving due opportunity to the assessee. The Id. Counsel submitted that the non-compliance was not intentional and that the assessee could not comply to the statutory notices on account of some compelling personal reasons.

3. The Id. DR did not resist the proposal of appellant assessee.

4. We have heard rival submission in the light of the materials available on record. Para-4 of the order of the Id. CIT(A) shows that between a short period of 20.06.2025 to 15.09.2025, statutory notices were issued, which remained non-complied. The Id. CIT(A) concluded the non-compliances as wilful defaults and proceeded to pass the *ex-parte* order. There is no denying the fact that law assist those who are vigilant however it is also a fact that no litigant benefits by non-prosecution of its matter. Be that as it may be, we are of the considered view that ends of justice would be met if the matter is remitted back to the file of the Id. CIT(A) for re-adjudication. Accordingly, we set-aside the order of the Id. CIT(A) and direct him to re-adjudicate the matter afresh after giving due opportunity of being heard to the assessee and in accordance with law. It shall be bounden upon the assessee to comply with the statutory notices

by the ld. CIT(A). All the grounds of appeal raised by the assessee are therefore allowed for statistical purposes.

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

Order pronounced in the open court on 16th January, 2026.

Sd/-
[MAHAVIR SINGH]
VICE PRESIDENT

Sd/-
[AMITABH SHUKLA]
ACCOUNTANT MEMBER

Dated: 16.01.2026

Shekhar

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi,