

**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. 5821/DEL/2025
Assessment Year: 2020-21**

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| M.D. Gupta Developers Pvt. Ltd., H. No. 88, Akbarpur Bahampur, Budh vihar, Shiva Film City II, Dadri, Ghaziabad-201009. PAN: AAMCM 0481 E | <u>Vs</u> | DCIT, Circle-2(1)(1), Ghaziabad. |
| APPELLANT | | RESPONDENT |
| Assessee represented by | | Shri Salil Kapoor, Adv.; Ms. Ananya Kapoor, Adv.; Ms. Sakshi Rustagi, Adv. & Shri Shivam Yadav, Adv. |
| Department represented by | | Shri Manish Gupta, Sr. DR |
| Date of hearing | | 14.01.2026 |
| Date of pronouncement | | 14.01.2026 |

ORDER

PER MADHUMITA ROY, JM:

The instant appeal, preferred by the assessee, is directed against the order dated 16.07.2025 [DIN & Order No. ITBA/NFAC/S/250/2025-26/1078560879(1)], passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 26.09.2022 passed by the AO, National Faceless Assessment Centre,

New Delhi in proceedings under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), for assessment year 2020-21.

2. It emerges from the record that in proceedings before the Learned CIT(A) the assessee on 12.07.2025 made a request to fix the date of hearing to enable him to represent the case effectively, whereas the Learned CIT(A) without granting any further opportunity disposed of the appeal on 16.07.2025, that too ex parte. Hence, the instant Appeal before us. Under these facts and circumstances of the matter, the Learned Senior Counsel Mr. Kapoor submitted before the Bench that since the principle of natural Justice has evidently been violated by the Learned CIT(A), the assessee be given a further opportunity to represent its case afresh before the First Appellate Authority, and therefore, the matter be remitted to the file of the said Authority below. The Learned DR could not controvert such submission made by the Learned AR.

3. Having heard the Learned Counsels appearing for the respective parties and having regard to the facts and circumstances of the matter, in order to afford an opportunity to the assessee to represent his 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 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 matters 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: 16.01.2026.

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI