

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

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA Nos. 5829 to 5832/DEL/2025
Ass.Yrs. 2012-13, 2014-15, 2015-16 & 2019-20**

Satender Tyagi C/o B.K. Kapur & Company, 17, Navyug Market, Ghaziabad. PAN: AANPT 7632 G	<u>Vs</u>	ACIT, Central Circle-1, Gurgaon.
APPELLANT		RESPONDENT
Assessee represented by	Shri Madhav Kapur, Adv.	
Department represented by	Sh. Mahesh Kumar, CIT(DR)	
Date of hearing	14.01.2026	
Date of pronouncement	16.01.2026	

ORDER

PER BENCH:

The captioned appeals preferred by the assessee are directed against separate orders of the Ld. CIT(Appeals)-30, New Delhi under Section 147 r.w.s. 144 of the

Income Tax Act, 1961 (herein after referred to as the “Act”). Relevant details are tabulated as under:

Sl. No./ITA/ No./assessment year	Order appealed against	AO’s order(s)
1. ITA No. 5829/Del/2025 (A.Y. 2012-13)	CIT(A)-3, Noida - order dt. 23.07..2025 [DIN: ITBA/APL/ M/250/2025-26/ 1078829615(1)	DCIT, CC, Ghaziabad Order dt. 23.10.2019
2. ITA No. 5830/Del/2025 (A.Y. 2014-15)	CIT(A)-3, Noida - order dt. 23.07..2025 [DIN: ITBA/APL/ M/250/2025-26/ 1078829544(1)	DCIT, CC, Meerut Order dt. 29.09.2021
3. ITA No. 5831/Del/2025 (A.Y. 2015-16)	CIT(A)-3, Noida - order dt. 23.07..2025 [DIN: ITBA/APL/ M/250/2025-26/ 1078829394(1)	DCIT, CC, Meerut Order dt. 29.09.2021
4. ITA No. 5832/Del/2025 (A.Y. 2019-20)	CIT(A)-3, Noida - order dt. 23.07..2025 [DIN: ITBA/APL/ M/250/2025-26/ 1078829467(1)	DCIT, CC, Meerut Order dt. 29.09.2021

All these matters were taken up together for hearing and are being disposed of by a single composite order for the sake of convenience.

2. Having heard the Learned Counsels appearing for the respective parties and having regard to the facts and circumstances of the matter, particularly the orders passed by the Learned First Appellate Authority, impugned before us, being ex parte, 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 his case effectively and to prevent the miscarriage of justice, we deem it fit and proper to remit these matters back to the file of the Learned First Appellate Authority for decision afresh with a direction to adjudicate the matters 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 matters. 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 appeals ITA Nos. 5829, 5830, 5831 & 5832/Del/2025 are allowed for statistical purposes.

Order pronounced in open court on 16.01.2026.

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