

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

**BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No. 3824/Del/2025 (AY 2011-12)

&

ITA No. 3825/Del/2025 (AY 2018-19)

MAHAVIR SHARMA, TIME PLACE, SHOP 5, YADAV MARKET, CHAKKARPUR, GURGAON (PAN: AVYPS3659Q)	Vs	ITO, WARD 2(4), GURGAON, GURGAON
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Prikshit Agarwal, CA
Respondent by	Ms. Monika Singh, CIT(DR)

Date of hearing:	13/1/2026
Date of Pronouncement:	21/1/2026

ORDER

PER SUDHIR KUMAR, JM:

These appeals filed by the assessee are preferred against the separate orders of the National Faceless Appeal Centre (NFAC), Delhi [for short hereinafter referred to as the “(NFAC)”] relevant to assessment years 2011-12 & 2018-19 respectively. Since the issues are common and

identical relating to the same assessee, hence, both the appeals were heard together and are being disposed of by this common order for the sake of convenience, by first dealing with the assessment year 2011-12.

2. At the outset, it is submitted by the Ld. AR that AO has passed the *exparte* assessment order u/s. 144 r.w.s. 147 of the Income Tax Act, 1961 without giving sufficient opportunity to the assessee. It was further submitted that Ld. CIT(A) has dismissed the appeal on account of delay in filing the appeal before him and even not decided the same on merits of the case, which is against the principles of natural justice. Ld. DR relied upon the orders of the authorities below.

3. We have heard the rival contentions and perused the records. Upon careful consideration, we find that in this case AO has passed the *exparte* order u/s. 144 of the Act on account of non-prosecution and Ld. CIT(A) has dismissed the appeal of the Assessee on account of limitation and even not discussed the issues on merits, which is not sustainable in law. In view of the aforesaid factual matrix and in the interest of justice, we deem it fit and proper to remit back the issues in dispute to the file of the Assessing Officer for its fresh adjudication, after giving adequate opportunity of being heard to the assessee. Assessee is also directed to fully cooperate with the AO during the proceedings. Accordingly, the ITA No 3824/Del/2025 (AY 2011-12) is allowed for statistical purposes.

4. Our aforesaid decision taken in assessment year 2011-12 will apply *mutatis mutandis* to remaining appeal viz. ITA No. 3825/Del/2025

relevant to assessment year 2018-19. Accordingly, the Appeal relating to assessment year 2018-19 is also allowed for statistical purposes.

5. In the result, both the Assessee's appeals are allowed for statistical purposes

Order pronounced on 21-1-2026.

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER
SR BHATNAGGAR

Sd/-

(SUDHIR KUMAR)
JUDICIAL MEMBER

Date:- 21.1.2026

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI