

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No. 2863/DEL/2025
(Assessment Year: 2018-19)**

Jindal Green Crop International Pvt. Ltd. LU-11, Pitam Pura, North West Delhi 110034	Vs.	PCIT (Central), Delhi-1, Delhi
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AADCJ 1028 K		
Appellant	..	Respondent

**ITA No. 2864/DEL/2025
(Assessment Year: 2018-19)**

Dalip Jindal, LU-11, Pitam Pura, North West Delhi 110034	Vs.	PCIT (Central), Delhi-1, Delhi
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AAAPJ 3957 F		
Appellant	..	Respondent

Appellant by :	Shri Ved Jain, Adv & Shri Pawan Garg, CA
Respondent by :	Ms. Pooja Swaroop, CIT (DR)

Date of Hearing	21.01.2026
Date of Pronouncement	23.01.2026

ORDER

PER ANUBHAV SHARMA, JM:

These appeals preferred by the Assessee against the orders of the PCIT (Central), Delhi-1 (hereinafter referred to as the Revisional authority for short) passed u/s. 263 of the Income-tax Act, 1961 (hereafter referred to as 'the Act'). Further details of the orders of the lower authorities are as under:

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ITA No. & AY	Ld. FAA who passed the appellate order	Date of order of the Ld. Revisional authority	AO who passed the assessment order & Date of order
2863/Del/2025	PCIT (Central), Delhi-1	DIN & Order No : ITBA/REV/F/REV5/2023-24/1062082551(1) Dated 06.03.2024	DCIT, Central Circle-8, New Delhi Dated 02.07.2021
2864/Del/2025	PCIT (Central), Delhi-1	DIN & Order No : ITBA/REV/F/REV5/2023-24/1062068598 (1) Dated 06.03.2024	ACIT, Central Circle-8, New Delhi Dated 10.06.2021

2. At the outset, it was pointed out that there is a delay of 334 days in filing of the appeals for which it was submitted that application for condonation of delay has been filed and the reason is that the assessee-Company was represented by assessee Dalip Jindal who was in custody so

he could not represented himself or the company. The ground substantiates condonation. Accordingly, the appeals are admitted for hearing.

3. At the time of hearing, Ld. Counsel drew our attention to the fact that during the proceedings u/s. 263 of the Act, assessee was in judicial custody in a case of Enforcement Directorate and his wife Smt. Shaloo Jindal had appeared before the Ld. Revisional Authority and appraised the authority that Sh. Dalip Jindal Director of the assessee-Company in ITA No. 2863/DEL/2025 and himself in his ITA No. 2864/DEL/2025 is in judicial custody. However, the Ld. Competent Authority had not issued a fresh notice in due course of law, to serve Sh. Dalip Jindal through jail authorities.

4. Ld. Counsel stated at bar that though the process itself was prejudicial, however, assessee needs an opportunity to now represent the case adequately, before the Ld. Revisional Authority, to which Ld. DR could not object in all fairness, as

otherwise it would be a case of non-service of the notice u/s. 263 of the Act and lack of opportunity of hearing.

5. In the light of the aforesaid, the appeals are allowed for statistical purposes and the impugned order is set aside in both the appeals, with the direction to the Revisional Authority to give a fresh opportunity of hearing to the assessee and pass the order afresh in accordance with law.

Order pronounced in the open court on 23.01.2026

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Dated 23.01.2026
Mitali, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI