

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

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

**ITA No.4497/Del/2025  
(Assessment Year:2015-16)**

Dashmesh Educational Charitable Trust, Sgt University B-65, Paschimi Marg Vasant Vihar, South West Delhi-110057	Vs.	DCIT(E), Circle-1(1), New Delhi
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AAATD 2705 K		
Appellant	..	Respondent

Appellant by :	Sh. Suraj Kumar, CA
Respondent by :	Ms. Indu Bala Saini, Sr. DR

Date of Hearing	21.01.2026
Date of Pronouncement	23.01.2026

**ORDER**

**PER ANUBHAV SHARMA, JM:**

This appeal is preferred by the assessee against the order dated 13.06.2025 of the National Faceless Appeal Centre, Delhi (NFAC)

(hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in DIN & Order No: ITBA/NFAC/S/250/2025-26/1076998296(1) arising out of the order dated 30.05.2023 u/s 147 r.w.s. 144 r.w.s. 144B of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') passed by the Assessment Unit, Income Tax Department for AY: 2015-16.

2. At the time of hearing, it came up that the appeal was dismissed by the Ld. First Appellate Authority, primarily for the reason of non-appearance of the assessee, and as assessee was unable to file any submissions in support of the grounds raised.

3. Ld. Counsel has submitted that notices were not received, while in Para 3.1 of the impugned order we find, it is mentioned that notices were sent on registered email ID. However, what is relevant is that assessee had raised legal grounds also, which could have been determined independently of the assessee putting in appearance.

4. In the light of the aforesaid facts, we are inclined to set aside the impugned order of Ld. First Appellate Authority and allow the appeal of the

assessee for the statistical purposes. The Ld. CIT(A) is directed to give fresh opportunity to the assessee and to pass the order afresh.

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