

**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. 5753/DEL/2025
Assessment Year: 2016-17**

Machining & Forging, H. No. 6, Road No. 65, West Punjabi Bagh, New Delhi-110026. PAN: AAOFM 5865 D	<u>Vs</u>	Income Tax Officer, NFAC, New Delhi.
APPELLANT		RESPONDENT
Assessee represented by	Shri Neeraj Jain	
Department represented by	Shri Mahesh Kumar, Sr. DR	
Date of hearing	13.01.2026	
Date of pronouncement	28.01.2026	

ORDER

PER Ms. MADHUMITA ROY, JM:

The instant appeal, preferred by the assessee, is directed against the order dated 23.07.2025 [DIN & Order No. ITBA/NFAC/S/250/2025-26/1078818325(1)], passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 16.03.2022 passed by the Assessing Officer under Section 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), for Assessment Year 2016-17.

2. Heard the submissions made on behalf of the respective parties. In this particular case the Ld. CIT(A) has dismissed the assessee's appeal in limine, inter alia, by observing as under:

“5. Since the appellant had not filed return of income as well as not paid an amount equal to the amount of advance tax which was payable by it, present appeal is not liable to be admitted. The appeal is infructuous and is, therefore, dismissed.”

3. However, it is also evident from such order of the Ld. CIT(A) that the assessee's case could not be finalized on the submission required to be given by the assessee in support of his case. Hence, in order to prevent the miscarriage of justice this Bench deems it fit and proper to grant an opportunity of being heard to the assessee and hence the matter is remitted back to the file of the Learned First Appellate Authority to adjudicate the matter afresh 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 matter and finalize the same strictly in accordance with law. We order accordingly.

4. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in open court on 28.01.2026.

Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Dated: 28.01.2026.

MP

Copy forwarded to:

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

Sd/-
(MS. MADHUMITA ROY)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI

