

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B': NEW DELHI
BEFORE SHRI ANUBHAV SHARMA, JUDICAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.4773/Del/2025
(ASSESSMENT YEAR 2018-19)**

Samast Hanuman Bhakt Gau Sewa Dham Trust, B-97, Wazirpur Industries, New Delhi-110052 PAN-AAOTS5304B	Vs.	Income Tax Officer, Ward-Exemption 2(1), Delhi.
(Appellant)		(Respondent)
Assessee by	Sh. Mani Bhadra Jain, Adv.	
Department by	Ms. Indu Bala Saini, Sr. DR	
Date of hearing	20.01.2026	
Date of pronouncement	27.01.2026	

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A), in short] dated 05.06.2025 arising out of the order passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred as 'the Act') dated 23.03.2021 for Assessment Year 2018-19.

2. At the outset, from the perusal of the orders of Ld. CIT(A), it is seen that the Ld. CIT(A) has passed the impugned orders *ex-parte* as the assessee has not filed any reply despite of providing four opportunities to file the submissions. Thus the Ld. CIT(A) dismissed the appeal filed by the assessee, confirming the additions made

by the AO. The assessee has challenged the orders of CIT(A) for not providing reasonable opportunities of being heard.

3. Heard the parties and considered the facts of the case. From the perusal of the order of Ld. CIT(A) clearly shows that Ld. CIT(A) has provided various opportunities however, the assessee did not submit any written submission/reply. In this background that the CIT(A) proceeded to disposed-off this appeal of the assessee by confirming the additions made by the AO in the assessment orders. It is true that assessee did not comply with the notices issued by the CIT(A) and did not file the requisite details/documents in support of the claim made in grounds of appeals. It is also observed that before the AO also, assessee has not filed the requisite details and information as called for from time to time.

4. Under these facts and circumstances and in the interest of justice, the order of the lower authorities is hereby set aside and remand the matter to the file of the AO with the directions to pass the order *denovo* a fresh in accordance with law after giving reasonable opportunity to the assessee. The assessee is also directed to appear before the AO and file all the relevant information in support of the claim.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 27.01.2026.

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MAMBER

Dated:27.01.2026

Amit Kumar, Sr. PS

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELH