

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

**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT
&
SMT. RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER**

ITA No. 6421/DEL/2025; Assessment Year: 2021-22

Mukeshkumar Kantilal Patel 101, NR PARA, Balol Mehsana-384410 Gujarat	Vs	DCIT CC-14 New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. BUSPP0799N		

Assessee Represented by : None

Revenue/Department Represented by : None

Date of Hearing: 28.01.2026	Date of Pronouncement: 28.01.2026
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ORDER

PER RENU JAUHRI :

The above captioned appeal is preferred by the assessee against the order dated 20.01.2025, passed by Ld. CIT(A)-26, Delhi u/s 250 of the Income Tax Act, 1961 [hereinafter referred to as, "Act"] for A.Y. 2021-22. The assessment was carried out by the Assessing Officer [for short, 'AO'] u/s 144 r.w.s 153C of the Act, vide order dated 17.01.2024.

2. At the outset, we note that both the orders of Ld. AO as well as Ld. CIT(A) are *ex-parte*. Accordingly, in the interest of justice, we deem it appropriate to remand the matter to the Ld. AO for *de novo* assessment after giving opportunity to the assessee. The assessee is also directed to be vigilant and make requisite compliance before the Ld. AO.

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

Order pronounced in the Open Court on 28 -01-2026.

Sd/-
(MAHAVIR SINGH)
Vice President

Sd/-
(RENU JAUHRI)
Accountant Member

Dated: 29.01.2026

Pooja Mittal

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi