

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

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

**ITA No.2879 & 2880/Del/2025  
(Assessment Year:2013-14)**

Rijwan, Jamilgarh Road, House No.124, Ward-1 Vill Nakanpur, Teh Punhana, Mewat 122104	Vs.	Income Tax Officer, Ward 3(1), Gurgaon
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: ANXPR 9424 P		
Appellant	..	Respondent

Appellant by :	Sh. Jitender Wadhwa, CA
Respondent by :	Ms. Indu Bala Saini, Sr. DR

Date of Hearing	22.01.2026
Date of Pronouncement	30.01.2026

**ORDER**

**PER ANUBHAV SHARMA, JM:**

These appeals preferred by the Assessee against the orders of the National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as

the First Appellate Authority or ‘the Id. FAA’ for short) passed under Sections 144 & 271(1)(c) respectively of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’). Further details of the orders of the lower authorities are as under: -

ITA No. & AY	Ld. FAA who passed the appellate order	Appeal No. & Date of order of the Ld. FAA	AO who passed the assessment order & Date of order
2879/Del/2025	NFAC, Delhi	ITBA/NFAC/S/250/2021-22/1041252223(1) Dated 22.03.2022	Income Tax Officer- Ward 3(4), Gurgaon Dated 26.02.2016
2880/Del/2025	NFAC, Delhi	DIN & Order No. ITBA/NFAC/S/250/2021-22/1041251802(1) Dated 22.03.2022	Income Tax Officer- Ward 3(5), Gurgaon Dated 22.08.2016

2. On hearing both the sides, we find that amongst other grounds on merits in ITA No.2879/Del/2025, the quantum appeal, assessee has also raised a ground that appropriate opportunity of hearing was not given.

3. We find that the appeal is filed before this Tribunal with the delay. An application for condonation of delay has been filed supported with an affidavit of the professional Sh. Ajay s/o Sh. Jagdish who deposed that he had introduced assessee-Rijwan to one Advocate Sh. Deepak Goel for filing the appeal, but Sh. Deepak Goel had died during COVID period because of

which appeal could not be filed. Considering the assessee as an individual there is adequate justification of the delay and the the same is condoned and appeals are admitted for hearing.

4. It further comes up that the assessment was completed u/s. 144 of the Act and Assessing Officer had made an addition by making an estimation of net profit @ 4% on the sales/gross receipts and before the Ld. First Appellate Authority also, assessee had failed to appear and substantiate the grounds by any evidence apart from contentions raised in Form No.35.

5. The impugned order is however silent as to how and by what mean assessee was given an opportunity of hearing in the first appeal proceedings.

6. The counsel has submitted that the assessee has all the details of creditors/debtors, bills and vouchers. But due to failure of earlier authorization representation to represent the case, evidence could not be filed before Ld. Tax Authorities.

7. In the light of the aforesaid we allow the appeals for statistical purposes and issues on merits are restored to the file of the Ld. Assessing Officer to

give fresh opportunity of hearing to assessee and to pass the order afresh. The appeals are **allowed for statistical purposes.**

Order pronounced in the open court on 30.01.2026

Sd/-  
(Manish Agarwal)  
ACCOUNTANT MEMBER

Sd/-  
(Anubhav Sharma)  
JUDICIAL MEMBER

Dated 30.01.2026  
Mitali, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI