

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.1451/Del/2024
(ASSESSMENT YEAR 2012-13)**

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| Amit Yadav, 47, Bagdola Village, New Delhi-110077. PAN-AGJPY0505H (Appellant) | Vs. | Income Tax Officer, Ward-44(4), New Delhi. (Respondent) |
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| Assessee by | Shri Bhimanshu Kansal, Adv. |
| Department by | Shri Khitesh Gupta, Sr. DR |
| Date of Hearing | 27/11/2025 |
| Date of Pronouncement | 29/01/2026 |

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the assessee against order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 01.02.2024 u/s 250 of the Income Tax Act, 1961 ("the Act" in short) for Assessment Year 2012-13 arising out of the assessment order passed u/s 143(3) r.w.s 147 of the Act dated 26.12.2019.

2. At the outset, it is seen that Ld. CIT(A) has passed the *ex-parte* order as the assessee has not made any compliance despite of several opportunities given to the assessee. Before us, Ld. AR for the assessee submits that if one more opportunity is provided, due compliance will be made before the Ld. CIT(A) and all the necessary details will be submitted along with evidences.

3. In view of these facts, we set aside the order of the Ld. CIT(A) and remand back the present appeal to the file of Ld. CIT(A) to decide the appeal of the assessee afresh after providing reasonable opportunities to the assessee. Accordingly, the appeal of the assessee is partly allowed for statistical purposes.

4. In the result, the appeal of the Assessee is partly allowed.

Order pronounced in the open court on 29. 01. 2026.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 29.01.2026

PK/ Sr. Ps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI