

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

**BEFORE
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

MA No.304/Del/2023
Arising out of ITA No.2576/Del/2022
(ASSESSMENT YEAR 2017-18)

Shri Rajbir L/H Shri Rajesh, House No.778/1, Saini Anandpura, Rohtak, Haryana-124001. PAN-AVPPSS601P	Vs .	Income Tax Officer, Ward-5, Rohtak.
(Appellant)		(Respondent)

Assessee by	Shri Manoj Kumar, CA
Department by	Shri Manoj Kumar, Sr. DR
Date of Hearing	28/11/2025
Date of Pronouncement	28/11/2025

ORDER

PER CHALLA NAGENDRA PRASAD, JM:

Through this Miscellaneous Application (“MA” in short), the assessee is seeking to recall the ex-parte order of the Tribunal in ITA No.2576/Del/2022 dated 27.04.2023 for the Assessment Year 2017-18.

2. In MA, the assessee contended that the assessee did not receive any notice of fixing the case for hearing on 24.04.2023 due to which the assessee was handicapped in appearing before the Tribunal on the said date. The

assessee stated that an affidavit to that effect was also filed stating that in the absence of the receipt of hearing notice, the assessee could not appear before the Tribunal when the appeal was listed for hearing. Therefore, non-presence of the assessee or his counsel is neither willful nor deliberate and, therefore, in the interest of justice, the ex-parte order of the Tribunal may be recalled and the assessee be provided an opportunity of being heard.

3. The Ld. DR has no objection for recalling of the ex-parte order of the Tribunal.

4. Heard both the parties and perused the Misc. Application and affidavit filed by the assessee. It is observed that the assessee has reasonable cause for not appearing before the Tribunal when the appeal was listed for hearing. Thus, in the interest of justice, the ex-parte order of the Tribunal dated 27.04.2023 in ITA No.2576/Del/2022 for the Assessment Year 2017-18 is hereby recalled and Registry is directed to list the appeal for hearing on 2nd March, 2026 and issue notice to the parties.

5. In the result, the Misc. Application filed by the assessee is allowed.

Order pronounced in the open Court on 28.11.2025.

Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 05.02.2026

PK/Sr. Ps

Sd/-

(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI