

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "DB" NEW DELHI

BEFORE SHRI YOGESH KUMAR US, JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No.232/DDN/2025
निर्धारणवर्ष/Assessment Year:2022-23

TAPANDEEP SINGH, House No.21/A, Govind Nagar, Race Course, Dehradun, Uttarakhand. PAN No.BGSPS7306A	बनाम Vs.	DEPUTY COMMISSIONER OF INCOME TAX, National Faceless Appeal Centre (NFAC), Circle 1(1)(1), Dehradun, Uttarakhand.
अपीलार्थी Appellant		प्रत्यर्थी/ Respondent

Assessee by	Adjournment application (rejected)
Revenue by	Shri A.S. Rana, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	09.02.2026
उद्घोषणाकीतारीख/Pronouncement on	11.02.2026

आदेश / O R D E R

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. The present appeal emanates from order dated 17.09.2025, passed u/s 250 of the Income Tax Act, 1961 (hereafter referred to as "the Act"), by Ld. CIT(A), NFAC, Delhi. On the last date of hearing an adjournment application was filed on behalf of the assessee, but it was decided to proceed ahead with the adjudication with the help of Ld. DR.

1.1 In this case, the Ld. DR pointed out that the assessee had not made any compliance to hearing notices issued by the Ld. CIT(A), and hence there was no opportunity for any appraisal of facts at first appellate level. It was also pointed out that the assessee had, apparently, enclosed some new evidence with Form 35, which was

not admitted for adjudication by the Ld. CIT(A), since the same were not accompanied by any application under Rule 46A of the I.T. Rules. The Ld. DR was, otherwise, agreeable to remanding back of this case.

2. We have gone through the facts of this case and perused the documents before us. It is clear that the assessee could not make any presentation of facts before the Ld. CIT(A) and his attempt to present new evidence also could not succeed. Thus, in the interests of justice, we set aside the impugned order and remand this matter back to the file of Ld. CIT(A), for fresh adjudication. The assessee is expected to file any fresh evidence under Rule 46A and the Ld. CIT(A) would call for a remand report.

3. In the result, this appeal is partly allowed for statistical purposes.

Order pronounced in the open court on 11.02.2026

Sd/-
(YOGESH KUMAR US)
JUDICIAL MEMBER

Sd/-
(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Dated: 11.02.2026

**Kavita Arora, Sr. P.S.*

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI