

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI FRIDAY BENCH 'SMC' : NEW DELHI

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT

Miscellaneous Application No.339/Del/2025  
(In ITA No.3870/Del/2025)  
Assessment Year : 2017-18

Shri Vijay Kumar Gupta,  
U-161, Third Floor,  
Shakarpur, East Delhi,  
Delhi – 110 092.  
PAN : AEQPG9289K.  
(Appellant)

Vs. Income Tax Officer,  
Ward-60(3),  
New Delhi.

(Respondent)

Assessee by : Shri Mohit Bansal, CA.  
Revenue by : Shri Om Prakash, Senior DR.

Date of hearing : 05.12.2025  
Date of pronouncement : 17.02.2026

**ORDER**

This miscellaneous application filed by the assessee is arising out of the order of the Tribunal dated 1<sup>st</sup> September, 2025 passed in ITA No.3870/Del/2025.

2. At the time of hearing of this miscellaneous application, the learned Counsel for the assessee submitted that on 1<sup>st</sup> September, 2025 when the instant appeal was fixed for hearing, Shri Deepak Bansal attended on behalf of the assessee through video conferencing mode, who had requested the Bench for a short adjournment for filing of paper book. The said request of the assessee was accepted by the Bench and the matter was adjourned to 4<sup>th</sup> September, 2025. The paper book was filed by the assessee online on 1<sup>st</sup> September, 2025 itself and also physical copy of the same was supplied to the Senior DR on the same day. However, when the case of assessee was not listed in the cause list dated 4<sup>th</sup> September, 2025, the assessee enquired from the Registry and came to know that an Order dated 1<sup>st</sup> September, 2025 had already been passed by the Bench. Further, it

came to the notice of the assessee that on 1<sup>st</sup> September, 2025, two cases were heard with the same name of the assessee i.e., Vijay Kumar Gupta, the other case being in ITA No.1700/Del/2023. However, inadvertently, the Registry marked the attendance of Shri Deepak Bansal in ITA No.1700/Del/2023 and also granted adjournment for 4<sup>th</sup> September, 2025 in the said case. In the instant case of the assessee, the appearance on behalf of the assessee was marked as 'none'.

3. When this fact was put to the learned Senior DR, he submitted that he has no objection if the appeal of the assessee is recalled.

4. After hearing the submissions of both the sides and perusing the material placed before us, I agree with the learned Counsel for the assessee that due to an inadvertent mistake of the Registry, the order dated 1<sup>st</sup> September, 2025 was passed ex-parte and without considering the paper book filed on behalf of the assessee. In view of the above, the Order of the Tribunal dated 1<sup>st</sup> September, 2025 passed in ITA No.3870/Del/2025 for assessment year 2017-18 is recalled in entirety. Accordingly, the hearing of the appeal is fixed on 9<sup>th</sup> March, 2026. Registry is directed to inform both the parties.

5. In the result, the miscellaneous application filed by the assessee is allowed.

Decision pronounced in the open Court on 17<sup>th</sup> February, 2026.

Sd/-

(MAHAVIR SINGH)  
VICE PRESIDENT

VK.

Copy forwarded to: -

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

Assistant Registrar