

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : G : NEW DELHI
BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITAs No.5834 & 5835/Del/2025
Assessment Years : 2016-17 & 2017-18

Prithvi Landcraft Private Ltd., Vs. Assessing Officer,
4th Floor, Avenue apartment, National Faceless Asstt. Centre,
Village Barola, Delhi.
Sector-49,
Noida.

PAN: AAGCP4666C

(Appellant)

(Respondent)

Assessee by	: None
Revenue by	: Shri Mahesh Kumar, CIT-DR & Shri Manish Gupta, Sr. DR
Date of Hearing	: 15.01.2026
Date of Pronouncement	: 15.01.2026

ORDER

PER MADHUMITA ROY:

The instant appeals filed by the assessee are directed against the orders dated 24.04.2024 and 16.04.2024 of the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi [hereinafter referred to as the Ld. CIT(A)] u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') arising out of the assessment orders dated 14.09.2021 and 30.03.2022 passed by the National Faceless Assessment Centre, Delhi

(hereinafter referred to as 'the Ld. AO') under Section 144 r.w.s. 263 and under Section 147 r.w.s. 144B of the Act for Assessment Years 2016-17 and 2017-18, respectively.

2. None appeared at the time of hearing in the matter nor any adjournment has been sought for. The assessee preferred the appeals before the NFAC which were barred by limitation but the same were condoned. However, in spite of several notices being served upon the assessee by the First Appellate Authority, no compliance was made and having no other alternative, the Ld. CIT(A) proceeded with the matter and dismissed the appeals for want of prosecution. It has further been observed by the Ld.CIT(A) that no statements of fact have been filed by the assessee before the First Appellate Authority nor any documentary evidences/information in support of the case made out by the assessee have been submitted. Relying upon several judgements passed by different authorities including the Hon'ble Apex Court in the case *CIT vs. B.N. Bhattacharjee & Anr, 118 ITR 461* the appeals were disposed of.

3. Before us too, in spite of notices having been served upon the assessee, none appeared on behalf of the assessee and, hence, in the absence of any assistance rendered by the assessee, the orders passed by the Ld. CIT(A) are found to be just and proper in dismissing the appeals.

4. The appeals preferred by the assessee are found to be devoid of any merit and the same are dismissed.

5. In the result, both the appeals of the assessee are dismissed.

Order pronounced in the open court on 15.01.2026.

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 18.02.2026.

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi