

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : G : NEW DELHI

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No.5917/Del/2025
Assessment Year : 2017-18

Syed Salman Ali,
E-904,Civitech Stadia,
Sector 79, Noida,
Uttar Pradesh – 201305.

Vs. Income Tax Officer,
Noida.

PAN: BCTPA5243H

(Appellant)

(Respondent)

Assessee by	: None
Revenue by	: Shri Manish Gupta, Sr. DR
Date of Hearing	: 28.01.2026
Date of Pronouncement	: 28.01.2026

ORDER

PER MADHUMITA ROY:

The instant appeal filed by the Assessee is directed against the order dated 18.07.2025 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 order dated 27.03.2022 passed by the National e-

Assessment Centre, Delhi (hereinafter referred to as 'the Id. AO') under Section 147 r.w.s. 144B of the Act for Assessment Year 2017-18.

2. None appeared on behalf of the assessee in spite of notices having been sent. It appears from the records that before both the lower authorities, the assessee was never represented in spite of notices having been sent. The assessment was finalized upon making addition to the tune of Rs.1,05,33,200/- which was further confirmed by the first appellate authority. Hence, the appeal before us.

3. No submission has been made by the assessee as to why the assessee's matter got unrepresented before the authorities below. Neither before us he has been represented. The conduct of the assessee is not found to be bona fide as it is on record. However, keeping in mind the principle of fair play and for the ends of justice and in order to prevent the miscarriage of justice, we are disposing of this appeal by remitting it to the file of the Ld. CIT(A) for adjudication of the same on merit upon hearing the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. The Ld. CIT(A), if required, will ask for a remand report from the Ld. AO for his comments on the issue involved in the matter on the basis of the evidence on record. We also make it clear that in the event the

assessee does not cooperate with the first appellate authority, the said authority would be at liberty to pass an order strictly in accordance with the law.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 28.01.2026.

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 23rd February, 2026.

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Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi