

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

BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

ITA No.8773/Del/2025
Assessment Year: 2015-16

Nitin Dobriyal,
4164-ATS, Advantage Ahinsa
Khand-1,
Indirapuram,
Ghaziabad,
Uttar Pradesh.

Vs Ward 2(2)(1),
Ghaziabad.

PAN: AFTPD9853Q

(Appellant)

(Respondent)

Assessee by : None
Revenue by : Shri Ravi Kant Kumar Chaudhary,
Sr. DR

Date of Hearing : 09.03.2026

Date of Pronouncement : 11.03.2026

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the Assessee is directed against the order dated 24.10.2025 of the Ld. Commissioner of Income-tax (Appeals)-1, Pune [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 30.03.2023 passed by the ITO, Ward 2(1)(3), Ghaziabad (hereinafter referred to as 'the ld. AO') under Section 147 of the Act for Assessment Year 2015-16.

2. None on behalf of the assessee appeared at the time of hearing of the appeal in spite of notices being sent. However, the Ld. DR referred the order passed by the Ld. CIT(A) which is found to be admittedly an *ex parte* one; in spite of notices being sent to the assessee on a number of occasions, no compliance was made and, therefore, the matter was heard *ex parte* confirming the addition.

3. Having regard to this particular aspect of the matter when we find that the order impugned is an *ex parte* one and the assessee's case has not been effectively adjudicated in the absence of any assistance rendered by the assessee, we dispose of this appeal by remitting this issue to the file of Ld. CIT(A) in order to grant an opportunity of being heard to the assessee to represent its case effectively. The Ld. CIT(A) is directed to re-adjudicate the issue upon giving an opportunity of being heard to the assessee and upon considering the evidence on record and any other evidence which the assessee may choose to furnish at the time of hearing.

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

Order pronounced in the open court on 11.03.2026.

Sd/-

(AMITABH SHUKLA)
ACCOUNTANT MEMBER
Dated: 11.03.2026.

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

dk

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi