

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B', NEW DELHI**

**BEFORE SH. SUDHIR KUMAR, JUDICIAL MEMBER
&
SH. MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.4735/DEL/2025
Assessment Year: 2015-16

ILD Millennium Pvt. Ltd. B-418 F/F New Friends Colony, S.O. Zakir Nagar SO South East Delhi 110025 Delhi Pan NO. AAKCS7170C	Vs	Income Tax Officer, Civic Centre, New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Ms. Lakshika, Advocate
Respondent by	Ms. Pooja Swaroop CIT DR

Date of hearing:	16/02/2026
Date of Pronouncement:	18/03/2026

ORDER

PER SUDHIR KUMAR, JM:

This appeal by the assessee is directed against the order of National Faceless Appeal Centre (In short "NFAC") Delhi vide order dated 29-05-2025 pertaining to A.Y. 2015-16 and arises out of the assessment order dated 13-12-2017 u/s 143(3) of the Income Tax Act 1961 (in short "the Act").

2. The assessee has raised the following grounds in appeal:

1. *That the appellate order as passed is against the law and facts of the case.*

2. *the appellate proceedings ex-parte in violation of the principle That the learned Commissioner of Income Tax (Appeals) has erred in completing of natural justice by not allowing adjournment sought by the appellant.*

3. *That on the facts and circumstances of the case and in law, the learned Commissioner of Income Tax (Appeals) has erred in confirming the addition of Rs.14,57,62,719/-made by the Ld. assessing Officer on the basis of incorrect estimated percentage of completion method, which is bad in law and in complete discharged of the principals enunciated by the Guidance Note issued by the Institute of Chartered Accountants of India.*

4. *That on the facts and circumstances of the case and in law, the learned Commissioner of Income Tax (Appeals) has grossly erred both in law and facts by confirming the non-availability of brought forward loss of Rs.3,53,22,806/- of A.Y.2013-14 as claimed by the Appellant.*

5. *The learned Commissioner of Income Tax (Appeals) has erred in both law and facts by not adjudicating on the ground raised by the appellant in appeals filed before him.*

6. *That the appellate order as passed is not sustainable on the facts and circumstances of the case.*

3. The brief facts of the case are that the assessee company filed its return of income for A.Y. 2015-16 declaring Nil after setting off the brought forwarded losses. The assessee has, however, paid tax under section 115JB of the Act. The case of the assessee was selected for scrutiny under CASS and notice u/s 143(2) of the Act, dated 01-08-2016 was issued and served upon the

assessee. Thereafter, notice u/s 142(1) dated 28-06-2017 along with questionnaire was issued. In the response of the notice the Authorised, Representative furnished the replies. The Assessing Officer completed the assessment and assessed the total income at Rs.18,10,85,525/- after making the addition of Rs.14,57,62,719/-. Aggrieved the order of the AO the assessee filed the appeal before the Ld. NFAC who vide his order dated 29-05-2025 dismissed the appeal. The Ld. NFAC observed in his order that post filing of appeal in January, 2018 the appellant has failed to make any submission in support of various grounds of appeal even after a lapse of about 7 years and 5 months. Thus the conduct of the appellant as inferred from the evidences that the Appellant is not interested in prosecuting the appeal.

4. Being aggrieved the order of the Ld. NFAC the assessee is in appeal before the Tribunal.

5. The ld. AR of the assessee has submitted that sufficient opportunity of being heard was not provided to the assessee by the Ld. NFAC. He further submitted that appellate proceedings was completed after rejecting the adjournment sought by the assessee. He prayed that the ex-parte order be set aside.

6. Ld. DR has submitted that the assessee is a non-cooperative, he did not file submissions before the Ld.NFAC during the appeal proceedings.

7. We have heard the rival submissions and gone through the material available on record. Since, in the instant case the Ld. NFAC has dismissed the appeal of the assessee in non-prosecuting because the assessee has not filed any submission,

therefore, considering the totality of the facts and circumstances of the case and in the interest of justice and fair play, we deem fit proper to restore the issue to the file of the Ld. NFAC/CIT(A) to grant one final opportunity of being heard to the assessee to substantiate its claim and decide the issue as per fact and law. The assessee is also directed to appear before the Ld. NFAC/CIT(A) to substantiate its case. The grounds raised by the assessee are accordingly allowed for statistical purposes.

7. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 18.03.2026.

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

SR BHATNAGGR

Date:- 18.03.2026

Copy forwarded to:

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

Sd/-

(SUDHIR KUMAR)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI