

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHIBENCH 'E', NEW DELHI**

**Before Sh. Raj Kumar Chauhan, Judicial Member  
&  
Sh. Amitabh Shukla, Accountant Member**

**ITA No. 6105/Del/2024 :Asstt. Year: 2015-16**

Nitesh Kapoor, 16/7, Block-J, 14, Swaroop Nagar, New Delhi-110042	Vs	Income Tax Officer, DEL-W-(49)(93), New Delhi-110001
(APPELLANT)		(RESPONDENT)
<b>PAN No. BRFPK6119M</b>		

**Assessee by: None  
Revenue by: Ms. Ankush Kalra, Sr. DR**

<b>Date of Hearing: 04.02.2026</b>	<b>Date of Pronouncement: 02.04.2026</b>
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**ORDER**

**Per Raj Kumar Chauhan, Judicial Member:**

The appeal of the assessee is directed against the order dated 24.10.2024 of Learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre, Delhi [hereinafter referred to as the "CIT(A)/NFAC"] passed u/s 250 of the Income Tax Act, 1961 [hereinafter referred to as "the Act"] wherein, the appeal of the assessee was dismissed.

2. None appeared on behalf of the assessee nor any adjournment letter was filed.

3. It emerges at the outset during the course of hearing that the Id. Assessing Officer's detailed discussion has proceeded *ex-parte* against the assessee u/s 147 r.w.s. 144 r.w.s. 144B of

the Act thereby making the corresponding disallowance made u/s 69A of the Act, due to the fact that assessee remained unresponsive during the assessment proceedings. The Id. CIT(A) in appeal has observed that since the assessee has not filed return of income as well as not paid an amount equal to the amount of advance tax which was payable by it, hence, not admitted the appeal and dismissed the same on this count, without deciding the appeal on merits of the case. Even otherwise, the Id. CIT(A) has not issued any notice u/s 250(2)(a) of the Act, which is in violation of principle of natural justice.

4. In view of the aforesaid factual matrix, we find that the power of first appellate authority are co-terminus to that of the Assessing Officer and it is incumbent upon the Id. CIT(A) to decide the appeal on merits or remand the case to the Assessing Officer for his afresh adjudication, which he has failed to do so. It is therefore deemed appropriate in the larger interest of justice to restore the assessee's instant appeal back to the Id. CIT(A) for it's afresh appropriate adjudication, after giving adequate opportunity of being heard to the assessee. The assessee is also directed to fully cooperate with the Ld. CIT(A) during the proceedings and file

all the necessary documents, if any, before the Ld. CIT(A), in accordance with law. Ordered accordingly.

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

Order Pronounced in the Open Court on 02/04/2026.

Sd/-

**(Amitabh Shukla)**  
**Accountant Member**

**Dated: 02/04/2026**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

Sd/-

**(Raj Kumar Chauhan)**  
**Judicial Member**

**ASSISTANT REGISTRAR**