

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E': NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.7570/Del/2025
(ASSESSMENT YEAR: 2017-18)

Suneel Garg, X-22, Loha Mandi Naraina, New Delhi-110028. PAN-AAOPG9766H (Appellant)	Vs.	AO, Civic Centre New Delhi. (Respondent)
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Assessee by	None
Department by	Ms Ankush Kalra, Sr. DR
Date of Hearing	30/03/2026
Date of Pronouncement	30/03/2026

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the Assessee against the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [CIT(A), in short] dated 22.09.2025 in appeal No. CIT(A), Delhi 17/10053/2020-21 arising out of the order passed u/s 143(3) of the Income-tax Act (hereinafter referred as 'the Act') dated 31/12/2019 for Assessment Year 2017-18.

2. From the perusal of the appellate order, it is observed that the order was passed *ex-parte* by Ld. CIT(A) for non-prosecution as the assessee has failed to file any submissions with regard to the grounds of appeal taken, therefore, the CIT(A) has confirmed the order of the AO and dismissed the appeal of the assessee.

3. Before us, non-appeared on behalf of the assessee and on behalf of the Revenue the Ld. Sr. DR vehemently supported the order of the lower authorities.

4. We have considered the facts of the case and submissions of Ld. Sr. DR. From the perusal of the order of the Ld. CIT(A), it is observed seen that though the Ld. CIT(A) has provided five opportunities, however, assessee did not submit any written submissions/reply. Under these facts and circumstances and in the interest of justice, one more opportunity is provided to the assessee. Accordingly, the appeal of the assessee is restored back to the file of Ld. CIT(A) for fresh adjudication on merits in accordance with law after giving a fresh opportunity of being heard to the assessee. The assessee is also directed to participate in the appellate proceedings before Ld. CIT(A) and file all the submissions in support to the grounds of appeal. With these directions, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 30.03.2026.

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 02.04.2026.

PK/ Sr. Ps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI