

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं. 1128/दिल्ली/2026 (नि.व. 2016-17)
ITA No.1128/DEL/2026 (A.Y.2016-17)

Naresh Aggarwala,
602, Joshua, A-214A, Omaxe The Forest,
Sector -92, Noida, Gautam Budh Nagar,
Uttar Pradesh 201301

PAN: AAFPA-1615-G

..... अपीलार्थी / Appellant

बनाम Vs.

Deputy Commissioner of Income Tax,
Central Circle-31, Room No. 343, 3rd Floor,
ARA Centre, E-2, Jhandewalan Extn. New Delhi 110055

..... प्रतिवादी / Respondent

अपीलार्थी द्वारा / Appellant by : None
प्रतिवादीद्वारा / Respondent by : Shri Manoj Kumar, Sr. DR (Through VC)
सुनवाई की तिथि / Date of hearing : 23/03/2026
घोषणा की तिथि / Date of pronouncement : 23/03/2026

आदेश / ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against an ex-parte order of the Commissioner of Income Tax (Appeals)-30, New Delhi [in short 'the CIT(A)'] dated 19.12.2025, for Assessment Year 2016-17.

2. From a perusal of the impugned order, it does not emanate as to whether any notice issued by the CIT(A) was ever served on the assessee. The CIT(A), in the impugned order, has merely reproduced statement of facts, followed by the grounds of appeal and relevant extracts from the assessment order. Thereafter, the CIT(A) has concluded his findings on merits. There is no whisper in the impugned order regarding issuance of notice and service of the said notice on the assessee.

Hence, the impugned order has been passed in violation of the principles of natural justice.

3. Considering entire facts of the case, I deem it appropriate to restore the appeal to the CIT(A) for *denovo* adjudication after affording reasonable opportunity of making submissions to the assessee, in accordance with law.

4. The CIT(A) shall issue notice to the assessee. The assessee, upon service of such notice shall respond to the same, without fail.

5. In the result, impugned order is *set aside* and appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on Monday the 23rd day of March, 2026.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 13/04/2026

NV/-

प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि. , दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI