

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'A' NEW DELHI)
BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER
ITA No. 564/DEL/2026(A.Y 2017-18)**

M/s Shiv Shakti Traders DD-142A, Avantika, Ghaziabad 201001, Uttar Pradesh PAN: AAWFS7828J (APPLICANT)	Vs	Assistant Commissioner of Income Tax, Circle 2(2)(1), Ghaziabad, Uttar Pradesh (RESPONDENT)
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Appellant by	Sh. Lalit Mohan, CA
Respondent by	Sh. Jitender Singh, CIT DR

Date of Hearing	13.04.2026
Date of Pronouncement	15.04.2026

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 11/10/2024 for the Assessment Year 2017-18.

2. Brief facts of the case are that, an assessment order came to be passed on 16/12/2019 passed u/s 143(3) of the Income Tax Act, 1961 ('Act' for short) by making certain additions. The Assessee preferred an Appeal before the Ld. CIT(A) which has been dismissed on 11/10/2024 vide order impugned. As against the order of the Ld. CIT(A) dated 11/10/2024, Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee submitted that both the order of the A.O. as well as Ld. CIT(A) are ex-parte and the Ld. CIT(A) has not decided on the grounds of the Appeal of the Assessee and the

order impugned came to be passed in violation of principals of natural justice. Thus, sought for allowing the Appeal.

4. Per contra, the Ld. Department's Representative submitted that the Assessee is a chronic defaulter who has not appeared before the Lower Authorities, therefore, both the A.O. as well as the Ld. CIT(A) have passed the respective orders in accordance with law which requires no interference, thus by relying on the orders of the Lower Authorities sought for dismissal of the Appeal.

5. We have heard both the parties and perused the material available on record. Both the order of the A.O. as well as order of the Ld. CIT(A) are ex-parte, wherein the Assessee has not participated in any of the proceedings. Even the Ld. CIT(A) has not decided all the grounds of Appeal on its merits. In view of the above, in the interest of justice, we deem it fit to restore the issue to the file of the A.O. for de-novo assessment. Needless to say, the A.O. shall provide opportunity of being heard to the Assessee before passing the assessment order in accordance with law. The Assessee is also directed to participate in assessment proceedings without fail.

6. In the result, the Appeal of the Appellant is partly allowed for statistical purpose.

Order pronounced in the Open Court on this 15th Day of April, 2026

Sd/-
(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Dated: 15/04/2026

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

*R. Naheed **

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT NEW DELHI**