

**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. 570/DEL/2026 ( A.Y 2021-22)**

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| Dimple Goyal,<br>22/2, Ward No.7, Arya UP<br>Nagar, Gali No. 1, Narwana,<br>Jind, Haryana<br><b>PAN: AGPPG6778G</b><br><b>(APPLICANT)</b> | Vs | The Income Tax Officer, Ward-<br>1, Jind under the charge of Pr.<br>CIT, Rohtak<br><br><b>(RESPONDENT)</b> |
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| <b>Appellant by</b>  | <b>Sh. Sachin Garg, CA</b>          |
| <b>Respondent by</b> | <b>Sh. Ajay Kumar Arora, Sr. DR</b> |

|                              |                   |
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| <b>Date of Hearing</b>       | <b>13.04.2026</b> |
| <b>Date of Pronouncement</b> | <b>15.04.2026</b> |

**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 25/11/2025 for the Assessment Year 2021-22.

2. Brief facts of the case are that, an assessment order came to be passed on 20/12/2022 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961('Act' for short) by computing the income of the Assessee at Rs. 2,64,60,496/-, as against the returned income of Rs. 6,22,890/-. Aggrieved by the assessment order dated 20/12/2022, Assessee preferred the Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 25/11/2025, dismissed the Appeal filed by the Assessee.

Aggrieved by the order of the Ld. CIT(A), Assessee preferred the present Appeal.

3. The Ld. Counsel for the Assessee vehemently submitted that the Ld. CIT(A) has provided no opportunity of being heard to the Assessee and in violation of principals of natural justice, dismissed the appeal of the Assessee.

4. Per contra, the Ld. Departmental Representative relying on the orders of the Ld. CIT(A) sought for dismissal of the Appeal.

5. We have heard both the parties and perused the material available on record. It can be seen from the order of the Ld. CIT(A), the impugned order has been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeals, the Ld. CIT(A) has not decided all the grounds of Appeal of the Assessee on its merits. Considering the facts that the Assessee has not participated in the first Appellate proceedings, in the interest of justice, we remand the matter to the file of the Ld. CIT(A) with a direction to the Ld. CIT(A) to decide the Appeals afresh on its merits in accordance with law after providing opportunity of being heard to the Assessee.

7. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

**Order pronounced in the Open Court on this 15<sup>th</sup> Day of April, 2026**

**(SANJAY AWASTHI)**  
**ACCOUNTANT MEMBER**

Dated: /04/2026

**(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**