

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC" NEW DELHI**

**BEFORE SHRI YOGESH KUMAR US, JUDICIAL MEMBER  
AND  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A No.71/DDN/2026  
निर्धारणवर्ष/Assessment Year: 2013-14**

GANPATI DEVELOPERS, F-42, CHURCH COMPOUND, BAJORIA MARG, SAHARANPUR, UTTAR PRADESH 247121 PAN No.AAJFG3397F	<b>बनाम Vs.</b>	DCIT, Central Circle, DEHRADUN, UTTRAKHAND.
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

**आ.अ.सं./I.T.A No.72/DDN/2026  
निर्धारणवर्ष/Assessment Year: 2022-23**

GANPATI DEVELOPERS, F-42, CHURCH COMPOUND, BAJORIA MARG, SAHARANPUR, UTTAR PRADESH 247121 PAN No.AAJFG3397F	<b>बनाम Vs.</b>	DCIT, Central Circle, DEHRADUN, UTTRAKHAND.
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

**&**

**आ.अ.सं./I.T.A No.73/DDN/2026  
निर्धारणवर्ष/Assessment Year: 2023-24**

GANPATI DEVELOPERS, F-42, CHURCH COMPOUND, BAJORIA MARG, SAHARANPUR, UTTAR PRADESH 247121 PAN No.AAJFG3397F	<b>बनाम Vs.</b>	DCIT, Central Circle, DEHRADUN, UTTRAKHAND.
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

<b>Assessee by</b>	Shri Anil Jain, CA
<b>Revenue by</b>	Ms. Poonam Sharma, CIT DR

सुनवाईकीतारीख/ Date of hearing:	07.04.2026
उद्घोषणाकीतारीख/Pronouncement on	17.04.2026

**आदेश /O R D E R**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER:**

1. This is a batch of three appeals pertaining to the same Assessee. All the three appeals are time barred by five days. The assessee has filed identically worded affidavits for all the three years, requesting for condoning the said delay on the ground that the assessee could not engage a suitable Counsel in time to file the appeal within the statutory period.

1.1 The contents of the affidavit have been perused and considering the shortness of delay and the reasons advanced before us, we hereby condone the delay and admit all the three appeals for adjudication.

2. ITA No.71/DDN/2026 pertaining to AY 2013-14 arises from order dated 06.11.2025, passed by Ld. CIT(A)-3, Noida, u/s 250 of the Income Tax Act, 1961 (hereafter as “the Act”). All the remaining two appeals for AY 2022-23 & 2023-24 have also been passed by Ld. CIT(A)-3, Noida, vide orders all dated 06.11.2025.

2.1 All the three appeals have been passed in an *ex parte* manner by the Ld. CIT(A) on the ground that there was no compliance to as many as

nine notices issued by the office of Ld. CIT(A), fixing the dates for hearing [ITA 72 for AY 2022-23]. A similar situation prevailed for the remaining two cases. It is also seen that except for the case pertaining to AY 2022-23 the remaining cases were disposed of in an *ex parte* manner even by the Ld. AO.

2.2 The aggrieved assessee has approached the ITAT with grounds challenging the impugned orders and also averring that there was denial of opportunity. The Ld. AR pointed out that there was a communication gap between the erstwhile tax consultant of the assessee and the assessee himself. Thereafter, unintentionally there was a lack of proper persuasion before the authorities below. The Ld. AR requested for one more opportunity to present the facts before the authorities below.

3.1 The Ld. DR relied on the orders of the authorities below.

4. We have considered the arguments of Ld. AR/DR and have considered the documents before us. In the interest of substantive justice, it is felt that the assessee deserves another chance to present the facts. Accordingly, we set aside the impugned orders in all the three cases and remand the same back to the file of Ld. AO for fresh adjudication. We expect the assessee to be vigilant about the proceedings and we also expect the Ld. AO to give ample opportunity of being heard.

5. In the result, the appeals allowed for statistical purposes.

Order pronounced in the open court on 17.04.2026

**Sd/-**  
**(YOGESH KUMAR US)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(SANJAY AWASTHI)**  
**ACCOUNTANT MEMBER**

Dated: 17.04.2026

*\*Kavita Arora, Sr. P.S.*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**