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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 198/2025 and CM APPLs. 38485-87/2025

PR. COMMISSIONER OF INCOME TAX, DELHI-7.....Appellant

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar, Mr. Rishabh Nangia, Mr. Gibran, Mr. Nikhil Jain, Ms. Srishti Sharma and Mr. Pratham Aggarwal, Advocates.

versus

SUN INFRAESTATE PVT. LTD. .....Respondent

Through: Mr. Ved Jain, Mr. Nischay Kantoor, Ms. Soniya Dodeja and Mr. Sarthak Abrol, Advs.

AND

\+ ITA 194/2025 and CM APPL. 38218-19/2025

PR. COMMISSIONER OF INCOME TAX, DELHI-7.....Appellant

Through: Mr. Puneet Rai, SSC with Mr. Ashvini Kumar, Mr. Rishabh Nangia, Mr. Gibran, Mr. Nikhil Jain, Ms. Srishti Sharma and Mr. Pratham Aggarwal, Advocates.

versus

SUN INFRAESTATE PVT. LTD. .....Respondent

Through: Mr. Ved Jain, Mr. Nischay Kantoor, Ms. Soniya Dodeja and Mr. Sarthak Abrol, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE VIBHU BAKHRU**
**HON'BLE MR. JUSTICE TEJAS KARIA**

**O R D E R**

% **04.07.2025**

1. The Revenue has filed the present appeals under Section 260A of the Income Tax Act, 1961 [**the Act**], *inter alia,* impugning an order dated 02.07.2024 [**impugned order**] passed by the learned Income Tax Appellate

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Tribunal [**ITAT**] in respect of assessment years [**AYs**] 2016-17 and 2018-19. The said common order was passed by the learned ITAT in ITA No.1469/Del/2023 and ITA 1470/Del/2023. These appeals were preferred by the Revenue against the separate orders passed by the National Faceless Appeal Centre [**NFAC**] on 17.03.2023.

2. The principal question to be addressed in the present appeals relates to assessment orders passed by the National Faceless Assessment Centre in respect of amounts received by the respondent [**Assessee**] during the previous year relevant to AYs 2016-17 and 2018-19 from one M/s Grand Realcon Pvt. Ltd.

3. The learned ITAT had faulted the assessment unit for making an addition on the sole basis that the concerned entity [M/s Grand Realcon Pvt. Ltd.] had not responded to the summons under Section 133(6) of the Act without giving an opportunity to the respondent to produce the principal officer of the said entity.

4. The learned counsel are *ad idem* that complete enquiries had not been conducted.

5. After some arguments, the counsels further agree that the matter be remanded to the Jurisdictional Assessing Officer for examining all the issues and passing fresh assessment orders in accordance with law. This course commends itself to this court. Thus, without examining the merits of the decision rendered by the ITAT, we consider it apposite to set aside the impugned order passed by the ITAT; orders dated 17.03.2023 passed by the NFAC; the assessment order dated 29.03.2022 in respect of AY 2016-17, and the assessment order dated 21.09.2021 in respect of AY 2018-19, and, remand the matter to the Assessing Officer for consideration afresh.

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6. This order is passed with the consent of the learned counsel for the parties.

7. All rights and contentions of the parties are reserved.

8. The appeals and all pending applications are disposed of.

**VIBHU BAKHRU, J**

**TEJAS KARIA, J**

**JULY 4, 2025**
**RK**

*Click here to check corrigendum, if any*

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