

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI**  
**[ DELHI BENCH : "DEHRADUN" NEW DELHI ]**  
**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**  
**AND**  
**SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**I.T.A. No. 198/DDN/2024 (A.Y 2018-19)**

Naresh Jain 1 <sup>st</sup> Floor, Gole Market T-34, Rudrapur, Uttarakhand <b>PAN: AEWPJ6596C</b>		Vs.	Income Tax Officer Ward-2(1)(4) Rudrapur, Uttarakhand
<b>Appellant</b>			<b>Respondent</b>
Assessee by	None		
Revenue by	Sh. Amar Pal Singh, Sr. DR		
Date of Hearing	07/07/2025		
Date of Pronouncement	09/07/2025		

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal is filed by the Assessee against the order of CIT(A)/National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), Delhi dated 02/09/2024 for the Assessment Year 2018-19.

2. An ex-parte assessment order came to be passed u/s 144 read with Sections 143(3A) & 143(3B) 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 vide order impugned. As against the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. 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 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.

4. We have heard the Department's Representative 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 and 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.

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

**Order pronounced in the open court on 09<sup>th</sup> July, 2025**

**Sd/-**

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Date:-09.07.2025  
R.N, Sr.P.S\*

**Sd/-**

**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

**Copy forwarded to:**

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

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**