

**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. 36/DDN/2025 (A.Y 2013-14)**

Bhagchand Ramola Village DharwalGaon, Chbam Tehri Garhwal Uttarakhand <b>PAN: AGQPR3061A</b>	Vs.	Income Tax Officer Ward 1(4) (5), Tehri Garhwal Uttarakhand
<b>Appellant</b>		<b>Respondent</b>
Assessee by	Sh. S. K. Juneja, Adv	
Revenue by	Sh. A. S. Rana, 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 Ld. Commissioner of Income Tax (Appeals)/national Faceless Appeal Centre ('Ld. CIT(A)'/NFAC' for short), New Delhi dated 18/03/2024 for the Assessment Year 2013-14.

2. An ex-parte assessment order came to be passed 147 r.w.s 144 read with section 144B 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. Counsel for the Assessee submitted that both the assessment order as well as order of the Ld. CIT(A) have been passed in violation of principals of natural justice. The Assessee is having very good case on merit. Further, the Ld. Counsel has also produced various documents before us and contended that the additions made by the A.O. which has been sustained by the Ld. CIT(A) deserves to be deleted.

4. Per contra, the Ld. Department's Representative submitted hat the Assessee has not appeared before the lower authorities, therefore, the authorizes below have rightly passed the respective orders which requires no interference. Further submitted that the documents produced before the Tribunal are not part of the records, therefore, submitted that those documents cannot be looked into by the Tribunal, thus sought for dismissals 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. It is the case of the Assessee that the Assessee has very good case on merits and relied on certain documents before us. Admittedly those documents were not produced before the authorities below. Considering the fact that the assessment order has been passed ex-parte and the Ld. CIT(A) has also not

decided all the grounds of Appeal on its merits, in the interest of justice, we deem it fit to restore the issue to the file of the A.O. for de-novo assessment. The Assessee is at the liberty to produce any/all documents in support of his claim and A.O. shall verify the documents and frame the assessment order afresh. Needless to say, the A.O. shall provide opportunity of being heard to the Assessee before passing the assessment order in accordance with law.

6. 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:-.07.2025

R.N, Sr.P.S\*

**Copy forwarded to:**

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

**Sd/-**

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

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

