

**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. 48/DDN/2025 (A.Y 2015-16)**

Prakash Singh, Almora Village, BaramChaukunaVirkhram, Rajyura Tehsil Jainti, Almora, Uttarakhand <b>PAN: DLMPS8413R</b>	Vs.	Assessing Officer NFAC Delhi
<b>Appellant</b>		<b>Respondent</b>
Assessee by	None	
Revenue by	Sh. Amar Pal Singh, Sr. DR	
Date of Hearing	08/07/2025	
Date of Pronouncement	08/07/2025	

**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 28/02/2025 for the Assessment Year 2015-16.

2. Brief facts of the case are that, the Assessee is a non-filer of the ITR. An assessment order came to be passed on 02/03/2023 by computing the income of the Assessee at Rs. 71,12,464/- by making certain additions. Aggrieved by the assessment order dated 02/03/2023, the Assessee preferred the Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 28/02/2025, dismissed the Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. None appeared for the Assessee. Considering the issue involved in the present Appeal we deem it fit to decide the Appeal on hearing the Ld. Department's Representative and perused the material available on record.

4. The Ld. Departmental Representative vehemently submitted that the Assessee has neither appeared before the A.O. nor participated in the first appellate proceedings, therefore, the authorities below have rightly passed the orders which requires no interference at the hands of the Tribunal. The Ld. Department's Representative relying on the order of the Ld. CIT(A), sought for dismissal of the Appeal.

5. We have heard the Department's Representative and perused the material available on record. It can be seen from the order of the Ld. CIT(A) , the Appeal has been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeal, the Ld. CIT(A) has not decided all the grounds of Appeal of the Assessee on its merits. Considering the fact that the Assessee has not participated even before the Assessing Officer, in the interest of natural justice, we remand the matter to the file of the A.O. with a direction to the A.O. to frame de-novo assessment in accordance with law after providing opportunity of being heard to the Assessee.

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

**Order pronounced in the open court on 08<sup>th</sup> July , 2025**

**Sd/-**

**Sd/-**

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

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

Date:-08.07.2025

R.N, Sr.P.S\*

**Copy forwarded to:**

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

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**