

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH ('SMC'): DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.20/DDN/2025  
(ASSESSMENT YEAR 2017-18)

|   |     |   |
|---|-----|---|
| Sai Traders<br>571, Lakhi Bagh,<br>Dehradun-248001,<br>Uttarakhand.<br>PAN-ACNFS8186J | Vs. | Income Tax Officer,<br>Ward-1(2)(3),<br>Dehradun. |
| <b>(Appellant)</b>  |     | <b>(Respondent)</b>                               |

|                       |                        |
|-----------------------|------------------------|
| Assessee by           | None                   |
| Department by         | Shri A.S. Rana, Sr. DR |
| Date of Hearing       | 07/07/2025             |
| Date of Pronouncement | 07/07/2025             |

**ORDER**

**PER MANISH AGARWAL, AM:**

This appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) Delhi ('the Ld. CIT(A)' for short) dated 24.08.2023 for Assessment Year 2017-18.

2. At the outset, from the perusal of the orders of Ld. CIT(A), it is seen that the Ld. CIT(A) has passed the impugned orders *ex-parte* without providing sufficient opportunities of being heard to the assessee, thereby confirming the additions made by the AO. The assessee in ground of appeal no.2 stated that the Ld. CIT(A) has sent

the notices of hearing on the mail id of the counsel who was expired in December, 2023. Thus, the compliance could not be made. He, thus, prayed to allow one more opportunity by remit back the matter to the file of Ld. CIT(A).

3. The Ld. CIT-DR supported the orders of the lower authorities.

4. We have considered the facts of the case and from the perusal of the order of Ld. CIT(A) clearly shows that the Ld. CIT(A) has provided four opportunities and the assessee did not submit any written submission/reply. In this background that the CIT(A) proceeded to disposed off this appeal filed by the assessee by confirming the additions made by the AO in the assessment orders. It is true that assessee did not comply with the notices issued by the CIT(A) and did not file the requisite details/documents in support of the claim made in grounds of appeals. The reason for non-compliance is also considered.

5. Under these facts and circumstances and in the interest of justice, this appeal is restored to the file of the Ld. CIT(A) for fresh adjudication on merits in accordance with law after giving one more opportunities to the assessee. The assessee is also directed to participate in the appellate proceedings before the Ld. CIT(A) and file all the evidences in support of the claim. The ground of appeal No.2 of the assessee is partly allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 07.07.2025.

Sd/-

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

Dated: 09/07/2025

*PK/Ps*

Copy forwarded to:

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

Sd/-

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

ASSISTANT REGISTRAR  
ITAT DEHRADUN