

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH: DEHRADUN**

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

ITA No.51/DDN/2025
(ASSESSMENT YEAR 2017-18)

Ravinder Kumar, Kanswali Kothari, Shahspur Dunga, Bidholi B.O., Dehradun-248007 Uttarakhand PAN-BBUPK5651B	Vs.	Income Tax Officer Ward-1(1)(3), Dehradun.
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri A.S. Rana, Sr. DR
Date of Hearing	08/07/2025
Date of Pronouncement	09/07/2025

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) Delhi ('the Ld. CIT(A)' for short) dated 10.02.2025 for Assessment Year 2017-18.

2. Heard both the parties and perused the material available on records.

3. A perusal of the impugned order of Ld. CIT(A), NFAC clearly shows that the Ld. CIT(A) has provided only three opportunities i.e. on 21.09.2024 for 30.09.2024, 08.10.2024 for 15.10.2024 and on 30.01.2025 for 06.02.2025 and when the assessee failed to respond on 06.02.2025, it was in this backdrop that the Ld. CIT(A) proceeded to dispose-off the appeal filed by the assessee by confirming the additions made by the AO in the assessment order. Even the assessment order u/s.147/144 has been passed *ex-parte* due to non-compliance by the assessee before the Assessing Officer. It is true that the assessee also did not comply with the notices issued by Ld. AO and Ld. CIT(A) and did not file the requisite details/documents to support its claim.

4. Under these facts and circumstances and in the interest of justice, the issues in this appeal are restored back to the file of the AO to pass the assessment order denovo fresh in accordance with law after giving proper and sufficient opportunities to the assessee of being heard.

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

Order pronounced on 09.07.2025.

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated: 09.07.2025

PK/PS

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT DEHRADUN