

**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.215/DDN/2024
(ASSESSMENT YEAR 2019-20)

Naini Wines, 86, Ramsay Road, Tallital, Nainital-263002, Uttarakhand. PAN-AAHFN8344H (Appellant)	Vs.	ITO,2(1)(1), Haldwani. (Respondent)
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Assessee by	Shri Pavan Kumar Nath, Adv.
Department by	Shri A.S. Rana, Sr. DR
Date of Hearing	07/07/2025
Date of Pronouncement	09/07/2025

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the Assessee against the order of Learned Addl./JCIT (Appeals)-2, Vadodara ('the Ld. CIT(A)' for short) dated 03.06.2024 for Assessment Year 2019-20.

2. At the outset, from the perusal of the appellate order, it is seen that the Ld. CIT(A) has provided many opportunities to the assessee to file the submissions in support of the grounds of appeal taken before him, however, those opportunities were not availed by the assessee. Therefore, the CIT(A) has dismissed the appeal of the

assessee by deciding some of the grounds against the assessee in absence of any evidences in support of the grounds of appeal taken.

3. Looking to the facts of the case and in the interest of justice, in our considered opinion, the assessee be granted one more opportunities in the instant case, therefore, the matter is sent back to the file of the Ld. CIT(A) for deciding the appeal of the assessee after providing one more opportunities to the assessee. The assessee is also directed to appear before the Ld. CIT(A) and participated in the appellate proceedings.

4. As the result, appeal of the assessee stands partly allowed for statistical purposes.

Order pronounced on 09.07.2025.

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