

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. 52/DDN/2025 (A.Y 2015-16)

Ravinder Kumar Kanswali ShahspurDunga, B.O. Dehradun, Uttarakhand PAN: BBUPK5651B	Kothari, Bidholi	Vs.	Income Tax Officer Ward-1 (1)(3) Income Tax Department Subhash Road, Dehradun
Appellant			Respondent
Assessee by	None		
Revenue by	Sh. A. S. Rana, Sr. DR		
Date of Hearing	09/07/2025		
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 CIT(A)/National Faceless Appeal Centre ('Ld. CIT(A)'/NFAC' for short), Delhi dated 10/02/2025 for the Assessment Year 2015-16.

2. An ex-parte assessment order came to be passed u/s 147 read with Section 144 of the Income Tax Act, 1961 ('Act' for short) by making certain addition. The Assessee preferred an Appeal before the Ld. CIT(A) which has been dismissed on 10/02/2025 vide order impugned. As against 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 perusing the material available on record.

4. The Ld. Department's Representative submitted that the Assessee is a chronic defaulter who has not appeared before the Lower Authorities, therefore, both the A.O. as well as the Ld. CIT(A) have passed the orders in accordance with law which requires no interference, thus by relying on the orders of the Lower Authorities sought for dismissal of the Appeal.

5. We have heard the Department's Representative 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 and even the Ld. CIT(A) has not decided all the grounds of Appeal on its merits. In view of the above, in the interest of justice, we deem it fit to restore the issue to the file of the A.O. for de-novo assessment. Needless to say, the A.O. shall provide opportunity of being heard to the Assessee before passing the assessment order in accordance with law. The Assessee is also directed to participate in assessment proceedings without fail.

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

Order pronounced in the open court on 09th July , 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 09.07.2025

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**